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ABSTRACT

This publication is an introductory guide intended to aid and encourage citizen participation in the budgeting process of local school districts. It is based on research involving 47 state departments of education, 234 school districts, and 120 citizen groups throughout the United States. The author acknowledges the wide variation in local school district budgeting practices, examines some of those variations, and illustrates a number of promising approaches. Budget analysis is explained in lay terms to enable parents and taxpayers to understand their district's budget through the use of a series of worksheets. The guide is organized in six main sections that focus in turn on 1) the rationale for citizen participation in the budget process, 2) analyzing the budget document, 3) understanding the budget process, 4) reviewing the budget process, 5) developing strategies for citizen involvement in the budget process, and 6) preparing a local community guide to the school budget process. Also included are references and sources for further information on school district budgeting and citizen involvement. (JG)

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The School Budget is Your Business

A HANDBOOK FOR CITIZENS

Rhoda E. Dersh

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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Preface

This publication is an introductory guide to help and encourage concerned citizens to participate in the school budget process in their own communities. It responds to the public's "need to know," characteristic of our era of consumerism, our demands for accountability, and our increasing insistence that citizens be included in the decision making process of our public institutions.

There are, of course, variations in local school budget practices in all states and in different communities. Such variations are briefly reviewed in the following pages. Budget analysis is explained in lay terms to enable parents and taxpayers (who are frequently unaccustomed to dealing with large figures) to analyze their own district's budget. To balance out a possible mesmerization with figures alone, citizens are urged to give equal attention to the establishment of educational goals, budget priorites, needs assessments, and long range educational and financial planning.

Our field studies and literature searches have indicated that there is no publication available to provide such assistance to citizens. In several states,the Department of Education has published good budget procedures for local school districts. These recommendations are directed to school administrators, however, and are often unknown to lay citizens and to school board members. Access to many such publications is not available at the present time through the information data banks and indices. We have cited a number of such publications throughout this handbook.

In many communities citizens are reluctant to raise questions about their school budget because they are brushed off, put down, or simply lack self-confidence in their ability to understand the budget mystique. Several citizens' organizations, primarily in large urban areas, regularly produce good budget analyses and have developed effective participatory skills. These techniques should be widely shared. A number of such efforts are cited in the following pages. In addition, some endeavors by enlightened school officials to involve citizens significantly in the budget process are presented.

Numerous illustrations have been included in this publication, some of which will serve citizens and administrators who are beyond the introductory level of budget-watching by providing a vision of what is possible. Most of the illustrations of bad practices brought to our attention have been omitted since it is counterproductive to reinforce undesirable or antiquated practices or to embarrass school officials.

We recognize the possibility that this handbook will be used by some people more interested in reducing taxes than in thorough and efficient education. The majority of readers, we hope, will share our long range goal of improving the quality of public education by demanding an improved efficiency, equity and effectiveness in public school budgeting and financing.

Acknowledgements

This handbook is a product of a year long research project financed by the Research and Projects Program of the American Association of University Women Educational Foundation, Washington, D.C. The printing and distribution of the first edition was accomplished with the assistance of the Reading Branch, American Association of University Women. The opinions expressed in the publication are solely those of the writer and do not represent the policies or the opinions of either the Foundation or the local Branch. Their moral and financial support is gratefully acknowledged. I recognize with thanks the hundreds of citizens and school officials who contributed ideas and assistance to the research phase of this project or reviewed this publication in draft form. Readers are invited to submit their observations and suggestions for future editions and related publications. I am indebted to Vi Silverstein for her tireless typing, Arlene Krumholz for her cover design, and Jake Krumholz for his cover photo. Special thanks must be given to the members of my family, Dr. Jerome Dersh, Debby and Jeff Dersh for their encouragement, support and assistance during this project.

R.E.D.
October 1, 1976

An additional note of thanks must be given to Patricia Mccormack, Education Editor of United Press International, whose article on this handbook has made readers aware in Boston, Denver, Seattle, Rochester, Wheeling, Albuquerque, Columbus and many other places that some help is available to de-mystify and de-fog school budgets. The deluge of requests for copies - from school officials as well as citizens - has confirmed our recognition that constructive community participation in the school budget process is desired; hence, this second printing.

R.E.D.
November, 1976

This third printing has been undertaken in response to the continuing demand for copies by citizens - now augmented by requests from teachers' associations and school board members. The assignment of this handbook as a text in several graduate school programs preparing educational administrators is also acknowledged.

R.E.D.
January 1977

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PART I WHY THE SCHOOL BUDGET IS YOUR BUSINESS

A. It's Your Money

B. They Want You

C. You Belong There

PART I WHY THE SCHOOL BUDGET IS YOUR BUSINESS

Most of us do not have to be told that the way the government spends our money is our business. You probably know that already if you have opened this handbook. Aside from the fact that our public school system is, in fact, a form of local government, there are a number of reasons why the school budget is your business.

First, you have heard a great deal of talk about consumerism and accountability. We will want to explore these topics further; but, in plain language we might say here that you certainly want the best buy for your money. You want to know if your money is going for education or to some politician's private bank account. You also want to know that your money is buying the most effective education for the children in your community. And you undoubtedly want to be assured that you have the best management of your tax money in the schools. So, the school budget is your business because <u>it's your money</u>!

Secondly, the school budget is your business because education officials and citizens at all levels - national, state and local - seek and encourage community understanding of school finance and budgeting. <u>They want you</u>!

Thirdly, as a responsible citizen you know that you have the right and the obligation to see that domocracy works. You know that unless you are willing to concede that a dictatorship, hierachy or monarchy should be in charge of the school system, you will want to participate.

So, the school budget is your business because you belong there!

In this first part we will review with you many of the reasons why the school budget is your business. You probably have another dozen or more reasons yourself! In PART II-THE BUDGET DOCUMENT you will become familiar with the budget and learn some of the ways to analyze the budget. In PART III-THE BUDGET PROCESS you will learn how the budget gets to be the budget. PART IV-A BUDGET REVIEW LIST will help you take stock of the budget and budget process in your school district. What you can do and how to do it are the topics covered in PART V-CITIZEN STRATEGIES. In PART VI-PREPARING A GUIDE FOR YOUR OWN COMMUNITY you will learn how to help other citizens learn about the budget process. Finally, in PART VII-RESOURCES, you will have references and addresses that will help you pursue your budget studies.

A. <u>It's Your Money</u>!

When you go out and buy a head of lettuce for 45¢, you usually make certain it's the best head you can find. If you buy a car for $400 or $4000, you make sure it's the best buy you can make. And you usually don't take the salesman's word for it.

Why then are so many people willing to pay their school taxes of $10, $100 or $1000 without seriously considering if their money is buying the best education possible? They know, and you know, that if the schools spend $1000 for carpet in the principal's office, they won't have that money to buy the new reading books for the second grade. This may be one of the first reasons why you and many of the other people in your community have become interested in the school budget.

1. There is just so much money in the tax pot. Some of it goes to collect garbage, some of it goes to pay the police and some of it goes for education. What goes for education sometimes goes for effective educational programs and some goes for a not-so-glorified baby-sitting service from 9 a.m. to 3 p.m. every day. Some goes to pay good efficient administrators and some may go to create unneeded jobs in the maintenance department for political workers.

You know that decisions are being made every day - not only at budget adoption time - on <u>how</u> the money is going to be spent in the schools, not <u>whether</u> it will be spent.

Even if education is not one of your top priorities (although it is <u>our</u> top priority), you probably want to see that the education tax dollar is spent most efficiently and effectively so there is enough money left in the rest of the tax barrel to fix the pot holes, collect the garbage and pay the police better salaries. So you have to look into the school budget and find out what's happening.

2. The school budget is a good indicator of the quality of management in your school system; not only the budget document itself, but also the budget process and the year-round planning and management systems relating to expenditures and income. You have probably wondered whether all those top administrators in your school district are necessary. Are they doing their job? Is it possible to have the most effective education system if the financial and management operation is less than the best?

Good management usually has, in writing, the specific budget figures you ask for, as well as the justification for the figures. Your question "How much was spent on the

remedial reading program in the elementary schools last year?" should be readily available in the financial books. It should also be in the budget proposal for the forthcoming year. "Why was it spent?" can be answered by referring to Board policies and decisions as recorded in the minutes of the board sessions. "On what basis was the decision made" can readily be answered by good management by referring to needs assessments and the school's educational plan. Justifications for allocations should be readily available, in writing, from administrators who base their decisions on substantiated need and Board direction.

The importance of school budgets to the management of the educational program is widely recognized. The Michigan Department of Education in a handbook prepared for local school districts reminds them in a section called "Budget Preparation and Management".

> Aid to Management - Each year the school district is confronted with the task of achieving numerous educational objectives with available financial resources. The accomplishment of this task is easier if the district prepares a documented plan of action outlining the financial resources through which specific objectives are to be achieved. The process of developing this plan, or budget, has other managerial advantages:
> - -relative costs and importance of programs and activities within the district are periodically re-assessed in the light of present and future educational objectives.
> - -internal operations are systematically re-examined in terms of efficiency and economy so that improvements might be implemented, and
> - -data concerning specific areas of responsibility are made readily available for evaluative purposes. (1)

The Texas Education Agency's procedures on the subject of "The School Budget" points out to local school officials the purpose of the school budget which emphasizes its importance as a management tool:

(1) Footnotes and references on p. 245

The purpose of a budget is to provide a statement, expressed in financial terms, which serves as management's primary tool for planning and controlling operations. To achieve this basic purpose, a comprehensive budget system must be integrated with the financial accounting system to insure that the objectives of planning, coordinating, evaluation and control are attained. The primary objectives of the budget system are to:

A. Assist the formulation of an integrated plan of operations and the understanding of how each organization's activities contribute to the overall mission.
B. Provide a means of communication between the various levels of management by stating the objectives of each organization and the funds necessary to achieve them. It will also provide a better means of justifying the overall budget request.
C. Provide each organization head with the financial information necessary to perform his function and control expenditures. This includes his approved budget for the year, expenditures, and committments to date, and the balance of funds available.
d. Provide a means of measuring and guiding performance by comparing planned (budgeted) expenditures and work load against actual expenditures and work load.
E. Provide the historical data required for realistic budget preparation.

To accomplish these objectives the following principles should be followed in budget preparation:

A. The budget request should be prepared by the person to whom responsibility for performing an activity has been delegated.
B. The budget request should be adequately documented in terms of work load data. Any basic assumptions which were made in establishing the projected work load should be identified.
C. Organization heads should be an integral part of revisions to their budgets so that such changes are realistic and they can modify their operational plans accordingly... (2)

How the budget decisions are made, (that is, the budget process,) and the relationship of the budget to the educational program and the management system can be learned by citizens interested in evaluating the management capability

(2) Footnotes and references on p. 245

of the school officials as well as the educational programs. PART III THE BUDGET PROCESS and PART V CITIZEN STRATEGIES in this handbook will help you raise some of the questions and identify some of the resources needed to learn more about your school district. Your interest in the budget may stem more from an interest in the quality of education rather than the quality of management.

3. If you care, as we do, about getting the best education possible for your money, your kids and your community, you know already that the school budget is your business. Dr. Stephen J. Kniezevich, one of the outstanding experts in school budgeting, in speaking to the participants at a conference sponsored by the Cooperative Accountability Project, Denver, Colorado in 1975 said, "What fires the imagination of the citizen and the legislator alike is the desire to improve the quantity and quality of educational outcomes; and in doing so, to strike a more favorable relationship between resources consumed in the educational process and the results obtained from it."

The annual school budget is, or should be, the ultimate expression of your school district's educational plan. In many communities, however, the educational plan is <u>not</u> widely discussed by the citizenry; the budget <u>is</u>. Understanding, discussing and analyzing your school budget will give you a good opportunity to look into the entire educational program.

You may already be asking questions like, "Why do they spend so much money to refinish the gym floors every year when they have dropped half the gym teachers?" "How can they justify expenditures on all those German language classes when our Spanish-speaking population is growing so rapidly?" "Why did they build that new Phys. Ed. building when half the high school kids can't read?" Not only do

you want to know enough to raise these and other questions, but you also want to have some way of knowing whether the answers they give you are factual, wishful thinking or purely imaginary. Neither total distrust nor total naivete will serve you well; thorough understanding and a persistance in seeking out verification will be developed as you get into learning about your school budget.

Knowing the right questions to ask about the budget, and knowing how to follow up with additional questions, verifications and suggestions for improvement are some of the ways you will be able to help bring about improvements where and when they are needed in your schools. Arthur Olsen, the Director of the Cooperative Accountability Project in his forward to "Who's Afraid of Educational Accountability" by Lesley H. Browder, Jr., states "Basically, the public (parents, taxpayers, and others) wants to see a relationship between the money they put into education... the expertise the educators add...and the outcome in terms of human learning results." (3)

The school budget is your business, not only because it's your money, but also because the educators themselves want your interest!

B. They Want You

Education officials at all levels of national, state and local school organizations seek and encourage citizen understanding of educational issues in general and of budgetary and financial matters in particular.

1. Local Officials. Many of the examples cited throughout this handbook are indicative of the efforts undertaken by local school officials all over the country to get citizens involved in the school budget process. In preparing this handbook, communication with 234 school

districts located in every state indicated that citizen participation in the school budget process is encouraged widely. Some of the communities responding affirmatively included Eugene, Oregon; Findlay, Ohio; Wyomissing, Pa.; Hoquiam, Washington; Mobile, Alabama; Espanola, New Mexico; Miles City, Montana; Orangeburg, South Carolina; Dallas, Texas; Broward County, Clorida; Montgomery County, Maryland; Mounds View, Minnesota; Sheboygan, Wisconsin; East Orange, New Jersey; Glencoe, Illinois; Wellesley, Mass.; Norton, Virginia; Albuquerque, New Mexico; Amphitheatre, Arizona; Des Moines, Iowa; Springfield, Mass.; Coweta County, Georgia; South Brunswick, New Jersey; Great Neck, New York, and many other school districts.(4)

2. State Level Officials. At the state level many states have made a direct effort to enable citizens to become informed and involved in issues relating to school budgets and financing. The legislatures in a number of states including California, Maryland and Nevada require the participation of parents and the public in the budget process.(5) Many more states require, by law, that public hearings on the budgets be held by local school districts to provide the public an opportunity to comment on the proposed budgets of their school district.

Publications by various states' Department of Public Instruction or Department of Education assist citizens in learning about school budgeting and financing. The Superintendent of Public Instruction, Michael J. Bakalis, of the state of Illinois distributes a publication called "A Brief History of School Finance in Illinois" subtitled "Being a Layman's Guide Through the Snares of the State Aid Formula and Other Matters."(6) The "other matters" help citizens interested in participating in their school budget process.

A CITIZENS' HANDBOOK ON WASHINGTON PUBLIC SCHOOL ADMINISTRATION AND FINANCE (77) is distributed by The State of Washington's Superintendent of Public Instruction, Dr. Frank B. Brouillet. It was prepared by Fred S. Warner, Assistant Superintendent, Division of Financial Services.

3. National Officials. At the national level, Congress and the U.S. Office of Education recognizes the importance of citizen participation in the school budget process. Title I of the Elementary and Secondary Act (ESEA TITLE I) regulations say that parents must be involved in the planning, development, operation and evaluation of Title I projects. Parent Councils must review applications including budgets and evaluations of past and present Title I programs. In school districts in which no Title I programs are in effect many local school officials have taken the cue from these regulations to establish parent councils to review their regular school programs.

A number of citizens report that they began opening up their school budget and planning process by calling to the attention of their local school officials the assurances signed by their officials in accepting Title I funds. The key assurance is "Current and past Title I applications, all documents and records (except those revealing the performance of named students and staff) relating to the planning, development, operations and evaluations of Title I and any other documents, whether prepared specifically for Title I or not, containing information necessary for review or evaluation of the compensatory education program will be open and available to public inspection and reproduction. Copies of these documents or records will be provided upon request and at a reasonable charge to any interested person."

The U.S. Office of Education's FINANCIAL ACCOUNTING, CLASSIFICATION AND STANDARD TERMINOLOGY FOR LOCAL AND STATE SCHOOL SYSTEMS,[8] known as "Handbook II, Revised" points out "With finances sometimes in short supply, school managers, boards of education, and interested citizens are faced with setting priorities in programs and facilities..." It notes also that since the local school districts are accountable to the community, information on the schools activities and their effectiveness must be communicated to the beneficiaries.

The 1970 White House Conference on Children Report[9] on educational issues recognized that budgetary options (not only more money) can provide the means for improving schools.

The 33,000 local PTA chapters have been moving gradually into school budget issues since the 1972 national convention replaced a section of the former PTA By-laws which said that the local PTA"s should "cooperate with their schools...in ways that will not interfere with the administration." The new clause says that the PTA"s should "seek to participate in the decision-making process establishing school policy."

The PTA Handbook 1975-1977 states "The National PTA supports the concept of shared responsibility in the development of school policies...We recognize that boards of education have the legal responsibility for school policy. At the same time we believe that the interests of parents, teachers, students, and the general public are also involved in school policy; therefore, these groups should also participate in its determination."[10]

The October 1975 newsletter PTA TODAY speaks of a new image of the "PTA of parent activists determined to have a say in their children's education, who keep a responsible, keen eye on the operation of their schools and local school

boards."(11) The PTA Managing Director, Dr. Robert Crum suggests, in the same newsletter, that PTA"s move away from fund-raising activities and "find out who's making the decisions in the schools." He suggests also that PTA"s send representatives to school board meetings, study the budgets, make responsible judgements on what needs to be done and bring pressure for it."(12)

The good-natured, well-meaning image of the "old" PTA may now be harnessed to more significant and effective activities through budget analysis and budget process. The national PTA officials as well as federal officials see the importance of informed citizen participation in the school budget process.

4. There are, of course, some education officials who do not want you involved in the school budget process. The reasons that these occasional administrators, board members or budget directors may not want you involved seem to fall into three or four general categories:

1) Some school officials simply do not want to "complicate" their own lives by meeting with citizens or having to justify their budget decisions.
2) Some administrators or board members are often sympathetic (in fact, patronizing and condescending in some instances); but, they say, the budget is too difficult for a layman to understand. Board members themselves are occasionally handled in this way by administrators who prefer rubber stamped budgets rather than a sharing of the priority determinations that are a part of the budget process.
3. Some board members and sometimes the superintendent may actively discourage citizen participation because they see the budget as an ultimate power determinant; they apparently believe that they, alone, have been

chosen to make all the decisions; or that manipulations through budget decisions are more easily accomplished without the scrutiny of an informed, determined citizenry.

4. Some school officials cite a reluctance to raise citizen expectations by providing options and encouraging citizens to participate in a process that is bound to result in disappointment for many; widely varied citizen interest may call for much more than what the district can possibly deliver. To many citizens this attitude would appear to be missing the opportunity to share with citizens the really hard choices that are faced by administrators and board members daily. It loses the chance to let citizens find out for themselves how and why schools may really need additional or different sources of funding.

Two hundred thirty four school districts (located in every state) replied to a questionaire mailed as part of this handbook project, which asked (among many other things) "Do you encourage citizen participation in your budget process?" Seventeen did not respond affirmatively. Only seven answered "No" or "Never". These included Antietam in 1975, Cincinnati, Wilson, Wayne, Penn Delco, Bibb County and Dayton. Four did not reply to the question: New Hope, Mobile County, Boise City and Jenkintown. Six additional school districts replied with less than enthusiasm: "To a point" "We do not deny nor resist; at the same time we do not promote attendance" "Occasionally" "No, nor is it discouraged" "No-only through Board members" "Neutral position". (13)

One budget director who replied "Never" said, "Unfortunately, the budget process tends to be published only once a

year at the time of adoption by the Board of Education. It becomes difficult to explain to the "lay experts" from all walks of life in a short period of time the value of every instructional program and service provided." A board member commented on the interest of community business leaders: "This group has a tendency to believe they have considerable expertise in financial matters...It appears that public education is fair game as much as instructional programs; and to my knowledge, no recommendation from such a group has ended in a cost savings."

A school superintendent noted "...On the local level, many believe they have a right to a 'piece of the action', but, experientially, I find that the broader the base of involvement, the greater is the risk for non-consensus and therefore understanding and support." A school board member said, "Frankly, we have far too many meetings already; after all, what are we paying a superintendent for if we are not going to let him set up the educational program and the budget."

An Ohio school administrator said that they do not encourage citizen participation in the budget process because "administrators responsible for compiling budgets are aware of many extenuating circumstances a citizen would not be aware of. If citizens were given an opportunity to work on budgeting, they should be advised not to make statements to their families or friends regarding such information until they have a firm understanding of such data." A school board member in Pennsylvania said "Are you kidding? If we had citizens participating in the budget process, we would have to examine the budget item by item. And we'd probably have to start sometime in December in order to get it over with by June 30th!"

Apart from the few local officials who indicate that citizen interest is not welcome, there are several districts in which school officials claim to encourage citizen interest. Citizens within those districts say that such efforts are either non-existent or simply window-dressing; that the decisions are made long before the budget hearings ever take place - and long before citizens have anything to say about how the budget should be drawn up.

On balance, however, this project's contact with officials of 47 state department of education, two hundred and seventeen local school officials, approximately two dozen national officials and almost one hundred citizen groups indicates that school districts do recognize that the school budget is your business - and they want you!

C. <u>You Belong There</u>

The public school system in this country is based on the principle of local lay control of education. As a democratic institution, citizen participation is essential and confidence in the public school system might be restored through responsible citizen involvement.

The Institute for Responsive Education in a thorough study called <u>Patterns of Participation (A Report of a National Survey of Citizen Participation in Educational Decision Making)</u>[14] by Mary Ellen Stanwick, points out that their 1975 survey "comes at a time when public confidence is at one of the lowest points in the nation's history, and distrust is at an all time high". It revealed that many citizens are, however, expressing a growing willingness to participate and become part of the solution to the many problems. The study suggests that consumer awareness and action are becoming an integral part of American life

and that "public education is a focal point for much of the current criticism. Parents and citizens demand that educators become more responsive to the needs of those they serve." It notes that it "is in the governance of public schools that the vestiges of participatory democracy are clearest."

The most frequently voiced complaint by rebelling taxpayers is that they don't know what they are getting for their mon;ey. And what they see doesn't appear to be worth the money spent on it. This crisis of confidence in schools and school budgets is felt even among those people most supportive of public education. Those people who have been most interested and active in seeing the ideals of quality education become a reality for all children are seriously questioning the effectiveness of the schools. Whatever your outlook, the school budget is your business because we live in a democracy. And you probably know that oft-used slogan, "In a democracy agreement is not essential; participation is."

You know that voting for a few school directors once every four or six years is not enough. Candidates seldom run campaigns on all issues. In fact too often personality rather than solid issues wins elections. If school board members are to represent their constituency, you will have to let your elected representatives know where you stand and what you want. The elected officials are the policy-makers (or should be); but, they are busy people and may not always be able to seek out your opinions. They will, however, usually listen and if you've done your homework, you may be able to influence their decision.

You know, also, that your state laws on public schools establish a number of priorities, as well as providing for support of the schools. Working to change the laws that need changing - or working to secure compliance with the laws that assure equity and citizen participation in the budget process

may be additional efforts that you will have to make to be certain that the school budget is everyone's business.

But don't count on state laws alone to bring about the "thorough and effcient" education promised by your state's constitution. A number of citizens have gone to court to force a more equitable distribution of resources in several states. The long and difficult process of bringing about significant changes through the courts can be discouraging for many citizens. The technicalities of preparing cases, crowded court schedules and the expense involved frequently discourages citizens before they ever get a decision. The Education Law Center (located in Newark and in Philadelphia) assists citizens of all income levels. Legal Aid groups assist people of low income on issues relating to school law and court actions.

Even when the court decisions are favorable, compliance with the decision can be discouragingly difficult, as witnessned by the continuing struggles with the 1954 Supreme Court desegregation decision.

Whether or not a school district can be held accountable for failing to educate a student, as raised recently in Doe vs. San Francisco School District, has opened the possibility of citizens seeking malpractice compensation through the courts. Hopefully, citizens will be willing to take "preventive" action rather than seeking compensation after the"damage" has been done. Such preventive action clearly calls for persistent, determined and informed participation in the school decision-making process. You belong there - right in the middle of the budget process.

In the following section of this handbook, you will be reminded occasionally why the school budget is your business. Making the budget your business is not a quick and easy job--but you can do it. We all need to remember that it's our money- and we want the best education and the best management of our educational tax dollar that is possible. We need to remember,also, that most education officials believe that the school budget is the business of every citizen. And we have to remember that in a democracy decisions are made by a majority of the people -- a majority of those who participate.

PART II THE BUDGET DOCUMENT

A. The Importance of the Budget Document
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PART II THE BUDGET DOCUMENT

A. The Importance of the School Budget

The school budget is many things to many people. We believe that the school budget is the ultimate expression of a school district's educational plan. In PART I of this handbook we shared with you many of the reasons why the school budget is your business. Before you start learning about the specific budget figures or the budget decision-making process in your school district, it may be helpful to review just what the budget is or what it should be.

1. Citizens "The annual budget is the closest thing we have to a complete statement of school plans by the Superintendent and the Board of Education. When the Board of Education approves the annual budget, it makes decisions- as representatives of the citizens- on how it plans to spend its funds: on which programs, personnel, and supplies, and through what organizational pattern."[15] (FINANCING THE D.C. PUBLIC SCHOOLS: A BUDGETING AND PLANNING GUIDE FOR THE CITIZEN, by the D.C. Citizens for Better Public Education)

2. State Educators "The school budget is probably the most important single publication which any school system has to present to the local citizens. It is the instrument which expresses the plan and the program. It is also the expression in dollars and cents of the community's educational policy."[16] (Effective Budget Building: A Guide for School Districts and Community Colleges published by the Oregon State Department of Education.)

"The school district budget can be described as an expression in dollars and cents of the educational program that is supported by the community. As a fiscal document, the budget is an estimate of proposed expenditures and revenues for a stated period of time and for stated purposes. Among the many important functions a school district budget can serve are the following:

1. Describes the planned district educational program, including all support services.

2. Outlines fiscal controls that the governing board of the district will employ in discharging its responsibility for district expenditures.

3. Informs the public of the educational program and the funds required for the program operation.

4. Makes available to the governing board and other agencies information that determines the tax rates and the subventions needed to support the educational program."[17]

(ADMINISTRATION OF THE SCHOOL DISTRICT BUDGET, published by the California State Department of Education 1975)

3. Local Educators "The school budget is a planning budget designed in advance to control expenditures. Much thought and consideration is given to the process of allocating the limited financial resources to insure prudent and most productive use. The budget document itself is a guide and a restraint insuring against frivolous and ill-considered use of money. It can also be viewed as a statement of priorities, for much that was desired in the way of resources for particular educational programs to assist special groups of students has not, could not, be included."[18]
(Minneapolis Public Schools Superintendent, John B. Davis, Jr.)

B. The Budget Document - It's No Mystery!

1. If you have never worked with big figures before, it's important to remind yourself that anyone (with some effort) can understand a well-designed professionally prepared school budget--no matter what the size of the figures. At the same time no one (with any amount of effort) will be able to understand a budget deliberately designed to confuse the public. And, only a few citizens (with considerable effort) will be able to decipher inadequately prepared budgets or be able to uncover controversial items that have "hidden"

   Don't be intimidated by the prospect of dealing with large figures, the sheer bulk of some budgets, nor by the unfamiliar jargon found in school budgets. Remember, if you can add, subtract, multiply and divide, it helps. If not, buy or borrow a simple hand-held calculator.

2. How To Begin Begin your study by getting a copy of the budget. It is essential that you have a copy of the complete budget (not a simple summary) Below, we suggest a number of additional documents that you will want to obtain. Later on, in PART V CITIZEN STRATEGIES of this handbook pages 180-194, "Gathering Information", some practical suggestions are listed on how to get the information needed.

3. What To Get You will want to get a number of documents and printed information from your local school district, from your state Department of Education or Department of Public Instruction, and, possibly, from the U.S. Office of Education. The use of various material is noted in the section on Analyzing the Budget in this chapter.

a. From your local school district, obtain a copy of the following:

(1.) The current year's budget*-- the complete budget as it was adopted by the school board prior to the start of this year.[19, 20]

(2.) The Proposed (or Tentative) Budget for the forthcoming year.. (If you are entering into the process after such a proposed budget has been presented by the Superintendent or adopted as a Tentative budget by your school board)

(3.) The "popularized" budget.* In some school district's this document may be several pages of narrative explanations, a general summary and a few specific figures.[21] In other districts a newsletter sent to residents may contain the superintendent's outline and explanation.22.

(4.) The Budgets for the two preceding years.

(5.) The Actual Income and Expenditure Records for the two preceding years. These figures are often found as part of the current year's budget. If not, all school districts file an annual financial report with their state education department; request a copy of such a report if the budgets do not list the actual income and expenditures for previous years.

(6.) The actual income and expenditures for the current year to the most recent month. This is often distributed in mimeographed form to the school board meetings and is part of the minutes of such meetings.

(7.) The estimated income and expenses through to the end of the current year. These may be

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* See illustrations on pages 56-69.

available only as part of the Proposed Budget for the forthcoming year. When the Board is considering the proposed budget for the forthcoming year, they usually require estimated expenditures be listed as part of the proposed budget.

(8.) The District's Educational Plan.* 23,24

(9.) The District's Long Range Plan.* 25

(10.) The District's Needs Assessments* for the current and previous two years. 26

(11.) The District's Educational and Budget Priorities. These may be in the form of a single list or various lists representing the priorities of the board, the Superintendent,* the teachers, the students, the Citizen Advisory Committee, etc. 27

(12.) Budget Policies. Policies adopted by the board indicating who is responsible for what, tax policies, etc.

(13.) Budget Guidelines.* These should include Board adopted guidelines on per-pupil expenditures for elementary school expenditures, text-books, staff ratios, etc. 28, 29

A number of the above mentioned items will be an integral part of the budget document; separate requests may not be necessary once you have checked out the completeness of the budget document.

b. From your State Department of Education, obtain a copy of the following:

(1.) The blank form* on which school districts are required to report to the state their budgets; 30

* See illustrations on pages 70-89.

(2.) Annual Financial Statistical Report on Revenue and Expenditures listing individual school district expenditures on a per-pupil basis for various categories of expenditures.[31] A few states list only a total expenditure for each expenditure category. You will have to request pupil figures (either Average Daily Membership or Average Daily Attendance figures since these figures, rather than enrollment, constitute the basis on which most state funding is based) so you can figure out the per-pupil expenditures yourself.

(3.) The chart of accounts* which the state accounting system provides for each school district. This lists the budget and accounting code numbers and describes briefly what should and should not be included in that particular category. The Chart of Accounts frequently is found as an integral part of the State Financial and Accounting Manual. The Manual itself is usually a somewhat cumbersome document, but will be helpful if you expect to review in detail particular categories of expense.[32]

(4.) Description of the state support program or explanation of the formula used for grants to school districts, including categorigal grants (for Special Education, Vocational-Technical Programs, Disadvantaged, etc.)[33]

(5.) Additional information available from the state will include the laws or sections of the school code which relate to the budget; regulations by the Department of Education/Public Instruction relating to the budget, etc.[34] This type of information may be more appropriate if you are ready to start developing an understanding of the budget process, as

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* See illustrations on pages 90-92.

described in PART III- THE BUDGET PROCESS of this handbook.

To obtain documents and printed information from your State Department of Education/Public Instruction, see PART VII RESOURCES for addresses and PART V 2b CITIZEN STRATEGIES - "Getting Information". It is best to write separate letters of request for different types of information; your request for statistical data will have to be filled by one office and your request for regulations, budget forms, and accounting information by different offices. A number of State Departments of Education/Public Instruction are able to respond fairly rapidly to single requests; but requests for multiple types of information often get shuffled around from one office to another and get lost on the way.

Once you have obtained some of the above-mentioned documents, you are ready to begin to get an overview of your school budget.

C. Getting an overview of the budget.

Before getting into trying to analyze the figures in the budget you should try to get an overview. Review the completeness of the budget document itself. Does it include all of the essential parts a budget should have? See PART IV, A Budget Review List in this handbook and ask the questions which relate to the budget document. The actual budget document can be a 3" thick volume or one page--neither of which is apt to be very satisfactory for citizen understanding.

Read the "Popularized Budget",* the Superintendent's message, the tentative budget containing alternatives, the budget-discussion guide or whatever material the school district has prepared in narrative and illustrated form for the general public.

In reviewing this kind of material, it is a good thing to remember that the emphasis or the priorities listed may not be those which you necessarily share. The emphasis may not even be that of all your elected Board members. Often popularized accounts reflect the Superintendent's perceptions, which is adopted by the board by a majority of 2/3 vote. Usually the Superintendent and a majority of the Board believe that they are reflecting the community's interest in identifying priorities; in some cases they are. In such cases they will cite the extent of citizen and student participation in the establishment of priorities and needs assessments. In other cases, justification for resource allocation will be based solely on the professional judgement of the Superintendent. Informed Citizen participation is often welcomed by the Board and Superintendent to identify more clearly the "community's interests."

The Budget Discussion Guide called "Choices for Our Children" by the Montgomery County Public Schools is one of

* See illustrations on pages 64-69.

the most widely acclaimed efforts to involve citizens in the budget process. It is referred to and illustrated in PART III The Budget Process of this handbook.* It is quite a different document than most popularized budgets, but contains a considerable amount of information that is helpful to citizens trying to understand the budget itself, in addition to the process. While it reports on citizen choices of previous years, it also points out that "Choices for our Children" can give you some insight into how we are spending our educational dollar now, the hard financial realities we must face this year, and some ways the superintendent of schools believes educational programs must be improved."

As a reminder that there is often a discrepancy between citizen's interpretation and that of professional administrators, NETWORK (a National School Year Newspaper for Parents published by the National Committee for Citizens in Education) reports on the testimony of a parent in response to the "Choices" document. The parent suggested that there was considerable question about whether there was any supporting evidence for the superintendent's contention that particular cutbacks would have a severe impact on the children's education. He questioned also the selectivity in the Budget Discussion Guide which revealed to parents that education received a smaller share of the total county budget than a few neighboring counties. But, he pointed out, the publication failed to reveal that his county actually spent more per pupil. The parent also suggested that some explanation or justification might be appropriate because of the apparent increase in support personnel over a period of years while the student enrollment remained essentially stable.35

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* See illustrations on pages 72-75, 159-160.

The popularized budget prepared by the East Orange School District is an explanation of the proposed budget for the forthcoming year.* Included in its 16 pages is a comparative summary of 1974-75 and 1975-76 expenditures, an explanation of the increases or decreases in general terms, a few graphic illustrations and some comments from the Superintendent.[36]

James E. Goodspeed of the New York State Department of Education at a workshop for School Business Officials in 1973 spoke about the limitations of a pupularized budget: "We can't expect to answer all questions for all individuals and groups with one edition of a pupular budget. Specific information presented...should vary to fit individuals and groups...Just as good budgeting practice is a year around project, explaining the budget is a year around activity...Giving the public information on school programs, explaining financial data, answering criticism, inviting questions...is all part of informing people about the school budget--both the one now in operation and the new one we want approved."

Citizens frequently question the budget priorities, the format and the completeness of the budget. Testimony by Jane Stern a member of Alternative Solutions for Exceptional Children, on January 29, 1975 stated. "In view of the enormous cost of special education, and the apparent high cost of some programs, we think it is time the Board undertake a cost analysis of the various special education programs. We do not see how we can intelligently plan for this kind of expensive service, on the mass scale that is required for this city, without even having the basic knowledge of the per capita program cost."

On June 30, 1975 the Queens Lay Advocates testified "First, the form of the budget itself: 1) These three volumes presented to the public in December are a testament to

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* See illustrations on pages 64-65

obscurity, and over the past 10 years books, papers and speeches have hammered away at this point. The form is incremental, with no description of programs or personnel dropped. The same function numbers get larger and larger, year after year, while the reading scores remain low, and the truancy rates go ever higher. The lump sum requests are vague and do not specify how much money will be spent where, for what...." 38

Once you have gotten an overview of your district's budget document, you may want to draw some conclusions about it's format and understandability. Then you will be ready to move on to a detailed analysis of the budget figures. Some citizens prefer to review the budget process first; suggestions for such a review of the process are found in PART III: THE BUDGET PROCESS of this handbook. We have found that developing a thorough understanding of the figures and comparisons first gives a citizen a concrete basis on which to build an understanding of the process. School administrators, however, often look to a modification of the budget process first in order to reflect the district's needs more accurately.

D. Beginning to Analyze the Budget Figures

After you have gotten an overview of the budget, you are just about ready to start analyzing the budget figures. The figures...as well as the bottom line...are your business! We said it before and we will say it again: You don't have to be a mathematical genius or an accountant to make sense out of the figures. If you want to find out whether your school district is spending more or less than a comparable school district on reading, you have to study the figures. If you want to see if the salaries for the patronage employees have increased almost 12% while the special education program expenditures have only increased 2%, you have to study the figures. If you want to see if the Remedial Reading program which was identified as top priority by parents and teachers got a $5,000 increase while the carpeting for the administration building got a $12,000 allocation, you have to study the figures.

Remember that the budget is positively a reflection of someone's values, of someone's priorities. It is often a reflection of lobbying, pressures, compromises and, in some cases, oversight. Occasionally even a simple mathematical or typographical error can turn up an allocation that should have been $10,000 and was listed as $100,000. Your careful analysis of the figures will provide you with information which will enable you to find out which values and which priorities the budget really reflects. Then you will have to look into the budget process to find out whose values and priorities are reflected, and how they got there!

1. Avoiding a Few Traps You should recognize a few traps in analyzing budgets. First, citizens are often urged by school administrators (and often Board members) to

focus their attention on a few "discretionary" items. One administrator will say "Only 15% of the whole budget is discretionary--the rest is mandated." Another board member will say, "Don't bother looking at the salary items - they are all negotiated through collective bargaining." You, and other citizens, should not be limited in your examination of the budget figures. There are very few items which are not subject to change. In fact, "zero-based budgeting" assumes that all expenditures are discretionary. In zero-based budgeting you start with the assumption that nothing gets "carried over"; nothing is "mandated"; nothing is non-discretionary. You start with "zero" and build a budget based on what are the objectives for the budget year (and for future years), what the needs are to meet those objectives, and what resources you are willing to commit to meet the needs. In contrast to "zero-based budgeting" which would appear to be the most logical, rational and effective method of budgeting, you frequently find "incremental budgeting". "Incremental budgeting which takes place in many districts, assumes that the expenditures and programs from previous years will continue with slight modification. Inflation and/or increased emphasis will raise the figures from the previous years. Occasionally a position or program will be dropped thus effecting a decrease in that expenditure. Incremental budgeting obviously can be accomplished with far less effort than "zero-based budgeting." But even if your district can't break the "incremental" habit, there are still a great many individual items that are flexible or discretionary.

If salaries have already been negotiated for the next year or two, changes in the total amount allocated for salary expenditures can be changed by changing the number of

personnel involved. Negotiations will be coming up again soon for the following year, and this is the time for citizens to let the negotiators--on both sides--know their feelings about the budget.

In California recent legislation has required that the initial proposals in collective bargaining be made public and provides that the public may respond to such proposals. The Institute for Responsive Education has published a 39 handy booklet "The Community at the Bargaining Table." In some states the legislature mandates annual salary increases; If you agree that such increases should be mandated, you may want to work to see that the state's contribution to your local school district's income from the state increases annually to cover the salary increases which they mandated! In your school district budget that increase may be one of the few considered "non-discretionary" items--at least until you start lobbying for a change in the law!

Even "Fixed Charges" are not necessarily fixed! The payroll taxes, retirement costs, and insurance premiums will all vary particularly as the total salary amounts change. Debt service is a non-discretionary item that will increase if your district passes additional capital improvement bonds during the year -- so be alert throughout the year.

Occasionally, Board members or citizens will concentrate an enormous amount of energy in trying to reduce "Teaching Supplies" by 10% or 20% by a careful examination of every item in the $360,000 proposed allocation. At the same time they may have overlooked the possibility of decreasing the salaried maintenance staff allocation of $2,100,000 by 30% to bring that particular expenditure more in line with other comparable school districts. The former reductions would save $36,000; the latter almost $700,000. The former course

of action may result in taking needed teaching supplies from the children; the latter may result in taking patronage jobs from faithful political workers. But, citizens who believe that "salaries" are a "non-discretionary item" may never get to examine that possibility.

A different trap people frequently fall into when examining possible budget reductions concerns a narrow focus on educational programs. The questions they may raise are: "Is remedial reading more important than art?" "Are college prep programs more important than vo-tech?" "Are kindergarten classes more important than guidance counselors?" Once the focus is broadened, the questions that might then be raised are: "Are remedial reading and art more important than carpeting the administration building?" "Are full college prep and Vo-Tech opportunities more important than building a new gymnasium?" "Are kindergarten classes and counselors more important than astroturf for the football field?"

You will be able to avoid these traps more easily once you have analyzed the budget figures in some detail.

2. Checking Out Your Data Before you get into the figures themselves, check out the data you have collected by following some of the suggestions earlier in this chapter.

Don't be discouraged if there are no program descriptions, no educational plan and no goals or objectives mentioned. You can start to work on the figures...and resolve to work vigorously for the inclusion of the other information in the next budget.

Don't be discouraged if you have not yet received statistics from the state that will enable you to compare expenditures from your school district to expenditures from other school districts. You can write again to obtain those figures, and work to compare the budget figures from your own district from previous years to see where the real changes have taken place.

Don't be discouraged, but act immediately to obtain the previous year's actual expenditures. There is very little you can do without previous year's figures.

If you are starting to analyze a "proposed budget" for the forthcoming year, it should list, at the very least (1) the amount "Proposed", (2) the amount estimated for the current year (based on what has actually been spent to the most recent month plus a reliable estimate for the balance of the year "Estimated" and (3) the amount actually spent for that item the previous year, "Actual". You will also find it helpful to have the amount budgetted for the current year (to compare it to the "estimated" for current year, the previous year's budget, and the "actuals" for two prior years.

The "Actual" figures of previous years, if not included on the budget, may be obtained from the school district's annual audit (required by most states) or from the official financial reports submitted by every school district to the state Department of Education/Public Instruction. Both these documents are public records and must be made available to the public.

Once you have the basic figures, you are ready to begin to analyze the revenue items and the expenditure items within your own school district. Later in this section we will suggest how you can make comparisons to other school districts, and to national figures. We suggest that you concentrate your first efforts on an understanding of the General Fund or Operating Budget. Most school districts will have a capital budget, a Food Service Budget, a Transportation Budget which are reported AND funded through means other than the general fund. While a good budget document will list all funds, this handbook will refer primarily to the income and expenditures of the general fund. As you begin to develop some expertise, you will want to examine the other budgets in detail also.

E. Analyzing the Revenue Items

Where the money comes from to finance education is not a question which this handbook is going to deal with philosophically. You will, however be as concerned about reviewing the revenue items in your school budget as you are about the expenditures. Obviously, if there was more than enough money coming in to meet all the needs (including your need to have some spending money left-over after you finish paying school taxes), there would be little reason for a detailed analysis other than management improvement. But there are no school district officials who admit having more money than they need. So, the first thing you will want to do in looking at the "revenue" section of your school budget is to see where the money is coming from.

1. How much of your district's revenue is raised through local property taxes? How much from the state foundation grants or state aid formula? How much from the federal government? Get a good idea of where your district's money is coming from by reading through the material you have received from your state Department of Education/Public Instruction.

2. Find out how the state aid or state foundation grant to each school district is determined. Is it based on "average daily attendance". Most states have a publication explaining to citizens how the state money is distributed for education.

3. What "categorical" aid does your school district receive from the state or federal government? Does it get Title I (ESEA) funds to be used for the category of disadvantaged students? What doesn't your district get that is available, and why?

4. What local tax options has your district taken advantage of? Is the property tax at the maximum and the income tax at a minimum? Is a sales or business tax in effect? In reviewing the information you received from the state, note which tax options your school board has taken advantage of, and which they have overlooked.

Where and how your school district gets the revenue to run the schools involves value judgements. And someone has made those judgements. Someone, most likely your local school board, has decided that the local property tax rate will be 68 mills and the business profits tax rate will be 1 mill. And someone, probably your state legislators, decided that local school boards can only tax business profits up to a 2 mill limitation. And someone, probably your congressman decided that the funds appropriated for the Elementary and Secondary Education Act (ESEA) would be reduced this year for experimental projects under Title 3 of the Act. And someone - probably you - helped elect all of those people. Possibly after you finish analyzing the revenue for your school district you will begin to raise questions about some of the decisions that were made about how schools are to be financed.

The courts in Texas, New Jersey, California and other states have already made significant decisions in response to suits brought by citizens concerned about the financing of public education.

Once you know where the money comes from -- and where it could come from -- you will want to look at the specific figures in your school district budget.

If you are looking at a proposed budget for the forthcoming year, there should be an explanation*for any significant changes that have occurred in the revenue pattern.[40] That is, the proposed revenue for the forthcoming year should be approximately the same as the estimated revenue for the current year unless there has been an increase or decrease in the local property or other school taxes. If the state aid has been increased by legislative action or decreased by a loss of enrollment in your school district, a change in revenue might be noted. If there has been an increase in building in your community, additional revenue will be realized by the addition of such property to the tax roles. A reassessment of property in your area might account for a change in the revenue from local taxes. When questioning the revenue be certain to ask for specifics. How much does one mill in property tax bring in for your school district? What is the assessed value as compared to the market value?

Are the revenue estimates for the forthcoming year accurate? In preparing a budget, someone in your school district has to estimate the revenue for the forthcoming year. You should prepare a worksheet*to determine for yourself how accurate the estimates of such revenue have been in the past.[41] You can do this for each different category of revenue as well as for the total revenue for the year. You will need the budgets for the previous years as well as the actual revenues for the previous years. The "actuals" will often appear as part of the budget for the following year.

For example, one Pa. school district's budget for 1973-74 year (presented in May 1973) the total receipts were estimated to be $19,839,935.for 1972-73 (the current year just about to end. However, the budget for 1974-75 (prepared

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* See illustrations on pages 94-96

in May, 1974,(after the audit as of June 30, 1973 had been completed) indicated that the actual receipts for the 1972-73 year totaled $20,661,-998.40. Citizens noted that the District received $822,063 during the 72-73 year more than had been estimated. The 73-74 figures* indicated a difference of $774,758. Citizens reviewing the 76-77 proposed budget were unable to ascertain if the 74-75 actual figure showed a significant difference because the proposed budget contained no "actual" column.* 42

You would have good reason, then, to raise questions with your school board if you find the revenue estimates have been off base in the past year or two. Some of the questions you might want to raise are: (1) Was the estimate correct at the time it was presented to the public in May and an unexpected windfall came to the school district before June 30th (totaling $822,063)? Or (2) was the estimate made deliberately low? Or (3)Was it unintentional or careless? By doing a line by line comparison you will know which source of revenue, if any, is consistently misjudged.

If the estimate appears to be deliberately low, you may want to raise further questions. The explanation may be (1) to provide the superintendent with discretionary funds for new programs, unforeseen expenses or other purposes; or (2) to provide the Board with discretionary funds for making salary settlements that have not been reached by the time the budget is adopted? (3) to"test" community reaction to a possible tax increase to make up additional revenue?

In such instances, hard-pressed taxpayers may want to consider pressing for a reduction in taxes by 2 or 3 mills; or, parents may want to press for utilization of the "unexpected" revenue for particular programs to benefit the children.

You may also want to compare the revenue budgeted in previous years with the actual revenue received, for many of the same reasons cited above. Make another worksheet noting the appropriate figures.**

Your interest may be in expenditure analysis rather than revenue figures; the next sections will help you in looking at the expenditures.

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* See illustrations on pages97-99.
** See page 96, WORKSHEET B.

F. Analyzing the Expenditure Figures

Once you have read through your district's "popularized" budget or the budget message from the Superintendent, you will have a general idea of where and, hopefully, why there are some significant increases or decreases in the specific expenditure figures. No brief message and no popularized budget, however, can cover more than a few highlights. As noted earlier, the highlights thus explained are necessarily selective, and you are going to have to "dig" to get a complete picture.

1. Identifying Increases and Decreases

a. First, you will want to determine what are the amounts (in dollars) of the increases and decreases of this year's budget figures over last year's actual expenditures - line by line and program by program. Using columnar sheets, which you can purchase in a stationary store, make a worksheet.[43a] To compare the dollar and per cent increase/decrease enter the figures budgeted for this year in the first column.* In the second column, enter the actual figures for last year. Find the difference between column #1 and #2 and enter the difference in column #3, labeled "Dollar Difference 1976-77 Over (+) or Under (-) 1975-76 Actual".

Then you will want to figure the percentage difference. Mark column #4 "Percent Difference 1977-78 Budget over (+) or Under (-) 1976-77. To get this figure, divide the figure from column 3 by your figure in column 2. Carry it out to two places and you will have the percent increase or decrease.

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* See illustration on page 100, WORKSHEET C.

b. If you are planning to make a analysis of the figures presented in a proposed budget for the forthcoming year, you will compare the proposed figures with the "Estimated Current Expenditures". The reliability of "Estimated Current Expenditures" varies from district to district; in some districts it may be a relatively accurate estimate of all expenses; in some districts it may (because the proposed budget is prepared very early in the year before any real expenditure pattern developes) simply reflect the budgeted figures for the current year. In some district's you may find that the figures for some items are fairly close to what the actual figures turn out to be while other figures are way off. If you are going to compare the figures for the forthcoming year's budget with the estimated expenditures for the current year, you might want to check on the reliability of the estimated figures in previous years. Or, you may prefer to compare the proposed figures with the actual expenditures from last year (rather than the estimated expenses of the current year), a two-year spread.

c. Checking on the Reliability of Estimated Expenditures

In most school districts the budget for the forthcoming year is adopted a few days or a few months before the fiscal year ends. In such cases it is usually necessary for district officials to estimate what the expenditures will be; this is particularly true in districts where incremental budgeting takes place. Quite often the Superintendent and the Board of School Directors gives serious attention to the "estimated" for the current year

before they determine the amount they will budget for the forthcoming year.

In order to see how reliable the "estimated" figures have been in the past, you will need copies of the budget for the current year and for two previous years. Assuming that your budgets list at least three columns of figures: the budgeted amount, the estimated current level of expenditures, and the actual expenditures of the previous year, you will be able to make some rough assumptions about the reliability of previous "estimated" figures. (If your budgets do not contain the three columns, you may have to go to sources other than old budgets to get the information you need.)

Make a worksheet[43b] on columnar paper to check up on the reliability* - If you are looking at a budget for the 1976-77 school year which was adopted in the Spring of 1976, the "actual" column should show what the district actually spent for the school year 1974-75. You will then need to look at the 1975-76 budget's column labeled "Estimated 1974-75". (Remember that the 1975-76 budget was adopted in the Spring of 1975 before the fiscal year ended, so they had to "estimate" the expenses for that year. Compare the actual 1974-75 with the estimated 1974-75 figures. Make a worksheet so that you can see clearly which items were overestimated and which were underestimated. Then do the same for the previous year. On the 1975-76 budget (which you just used to get the "estimated 1974-75" figures), you will now want to look at the "Actual Column". Again, if the budget was adopted in the spring of 1975 before the fiscal year ended, the "actual" column will be record of actual expenditures for the 1973-74 school year. Then go to the budget of the 1974-75 school year (which was adopted in 1974 before the end of the fiscal year) to

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* See illustration on page 101.,WORKSHEET E.

obtain the "Estimated" expenditures for 1973-74. Compare the estimated 1973-74 figures with the "Actual" 1973-74 figures. You will then be able to observe if the estimated expenditures each year were accurate or inaccurate. More importantly, you will be able to observe if one particular category or line item of expenditures or income was consistently underestimated or overestimated. In some school districts expenditures in certain categories are overestimated by the administrators in order to suggest to the Board that larger allocations are needed during the forthcoming year. In other instances, Board members may direct administrators to include a high estimate for current teachers' salary expenses so that the figure proposed in the budget for the forthcoming year will appear to be low, thus enabling the Board to enter or complete salary negotiations without revealing to the teachers' union just how much more the proposed budget has provided over current expenditure rates.

d. Comparing Previous Year's Budgets with Previous Year's Actuals

If you are analyzing your school district's budget for the forthcoming year, you are bound to have some interest in determining whether, in your school district, the amounts budgeted approximate the amounts actually spent. True, we know that a school district's budget is supposed to be designed in advance to control expenditures; but school budgets are never considered straightjackets.

Most states permit "budgetary transfers" or "modifications" which enable school board directors to change the exact amount of allocations during the year by transferring funds budgeted to one function or line item or program from another. Most states require that the school board (by majority or two-thirds vote) approve such transfers; a few states require that an amended budget be

submitted to the state Department of Education/Public Instruction. Some school boards delegate to their Superintendent the authority for such transfers; most school boards approve such transfers without fanfare, without debate, and often without any explanation.

Citizens seldom are informed about such transfers and almost never participate in this decision-making process. The Queens Lay Advocate Society in testifying June 30, 1975 on the 1975-76 budget declared "The line item format (of the budget) obsecures reality. Many lines are 'dead' and all are open to shifting within days after the budget is accepted, with no public involvement or accountability....We urge the Board to present a budget in terms of goals and priorities, so that moditications (which could be presented to the public monthly can be examined in the light of the desired end product."[44] New York State Department of Education points out that "some school districts are following a practice of postposing budget transfers until the end of the year although this violates effective management control principles, statutes, and regulations".[45]

To compare your school district's previous budgets with the actual figures, you will need copies of the budgets for the previous two or three years along with the actual figures. Using columnar paper, make another worksheet* and enter the budgeted figures in the first column and the actual figures in the second.[46] In the third column list the actual dollar amount over (+) or under (-) the budgeted amount. In the fourth column figure out the percentage over or under. Divide the dollar amount you have entered in your third column by the amount in the first column to determine the percentage change. Thus, if the Budget figure for Travel Expenses was $10,000 and the actual expenditure was $15,000, the dollar amount difference is +$5,000. The percentage difference is + 50%; the district spent 50% more on travel expenses than was budgeted. If Teachers Salaries was bud-

* See illustration on page 102, WORKSHEET F.

geted at $10,000,000 and the actual expenditure was $9,000,000, the dollar amount difference is $1,000,000. The percentage difference is -10%; the district spent 10% less on Teachers' Salaries than was budgeted.

If you do this analysis of two or more years' figures, you will begin to get an idea of how closely the budget (which your district adopts with considerable fanfare) approximates the actual expenditures. And you will begin to see which items appear to be regularly overspent (or underbudgeted) and underspent (or overbudgeted). Part of the occasional game played in collective bargaining is to overbudget the teachers' salary items in order to "blame" the teachers for the tax increases. During the budget year such excess amounts are then transferred out to different accounts with little or no public fanfare.

2. Analyzing the Increases and Decreases

When you have finished preparing your worksheets, you will want to use them to look for expenditures that have increased or decreased considerably in either dollar amount or percentage. You will want to look for questionable patterns of expenditures. And, of course, you will want to seek out explanations for such questionable patterns and "sore thumbs".

a. Looking for "Sore Thumbs". On Worksheets C and D* check over all of the figures in column #3 and #4. Use a black pen to circle the large increases. Use a red pen to circle the large decreases. A large increase would be an increase that exceeded the per cent of increase of the total budget. A large dollar amount would be the equivalent of one half the amount raised by ¼ mill property tax. Seek out explanations for these increases and decreases by

*Page 100.

reviewing the budget message and/or the popularized budget. Then ask questions of your school officials, your school board members or your local newspaper editors.

There may be other items that you will want to question even though they have not been increased or decreased considerably. For example, if the overall budget has increased by 7% and the kindergarten program has only increased by 2%, you may want to raise questions - particularly if you knew that improving the kindergarten program was one of the highest priority items for the forthcoming year. Further, if you observe a 6% increase in salaries for maintenance services or patronage workers; a service which was identified during the needs assessment as being overfunded, you may want to question why those funds were not allocated to the Special Education Program which is still not funded to a sufficient degree.

b. Looking for "Questionable Patterns". On Worksheets E and F,* look over the columns marked "Difference" and circle the percentages and dollar amounts that are consistently "out of line". Are the "estimated" expenditures for a few items always underestimated? If so, you may want to ask the board to consider this factor when allocating money in the new budget. In past years, have the actual expenditures deviated considerably from the budgets? If so, seeking explanations for these factors is in order.

3. Expenditure Analyses: Per Pupil or Per School

In addition to analyzing expenditures as they indicate an increase or decrease over the previous year's expenditure level, you may wish to do a more detailed analysis of your school district's expenditures on a per pupil basis. Find

* Pages 101, 102.

out from your school or state officials if "Average Daily Attendence" or "Average Daily Membership" is the standard measure which constitutes the pupil count in your state. Then divide the total expenditures by the number of pupils expressed as ADA or ADM in order to obtain the average expenditure per pupil. Thus, a school district with a budget of $30,000,000 and an Average Daily Attendence of 15,000 spends an average of $2,000 per pupil (ADA).*

In order to determine what is being spent per pupil (ADA) in a particular school within your school district, you will have to obtain from the Board minutes or from salary schedules and personnel assignments, the total salaries being paid to the personnel assigned to that building. Reviewing the district's purchase orders and supply flow charts may provide you with specific information on the total cost of supplies coming into your school. Some costs, such as general administration and maintenance, will have to be apportioned equally throughout the school district on a per pupil basis. If this type of an analysis shows a considerable discrepancy between expenditures per pupil in one school building as compared to another school building, or compared to the district-wide average expenditure, you will want to seek some explanations.* (See Ellen Lurie's analysis* of high school expenditures.)[47]

The Montgomery County Public School Budget Document includes an analysis* of total cost per pupil for four consecutive years with a breakdown into four categories of pupils: Kindergarten, Grades 1-6, Grades 7-12 and Total K-12.[48]

A personnel cost analysis is included in the Edina, Minnesota budget document indicating the number of individuals included in each category. It provides a comparison

*See illustrations on pages 104-106 and 170.

with the costs for the previous year* along with explanations of changes.[49] Palo Alto's Annual Report analyzes per pupil costs.**

In addition to analyzing the figures within your own school district, you will want to see how your school district's budget compares to other school districts.

G. Comparisons with Other School Districts

Before or after you have analyzed the budget figures within your own school district, you will want to compare the revenues and expenditures of your school district to that of other school districts, to statewide averages, and to national averages.

1) Comparisons within Your State. In order to compare the income or expenditure figures of your school district to other school districts within your state, you will need to obtain the annual statewide statistical report on school district financial details. Virtually every state publishes such an annual report which lists income and expenditure figures school district by school district. Many of the state publications list expenditures by functional category (Administration, Instruction, Operation and Maintenance, etc.) in addition to total expenditures. A number of states also list district by district expenditures within those functional categories on a per pupil basis. If per pupil figures are not given in your state publication, you will have to construct your own by obtaining a listing from state Department of Education/Public Instruction, of the Average Daily Attendence (ADA) or Average Daily Membership (ADM) for each school district.

If your state publication lists the Midcity School District's expenditure for Maintenance as $3,000,000, and

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* See illustration on page 107
** See illustration on page 55.

the ADM is 30,000, you can easily divide the $3,000,000 by 30,000 and discover that the per pupil (ADM) expenditure for Maintenance is $100. If the expenditure for Maintenance for Suburbia School District is $2,000,000 and the ADM is 32,000, $62.50 is the per pupil expenditure (ADM) for Maintenance.

You will not necessarily begin to raise questions on these facts alone even though Midcity School District is spending 50% more per pupil on Maintenance than Suburbia School District. If, however, you discover that Center-City School District, OtherCity School District and Any-City School District all spend between $74.20 and $83.40 per pupil (ADM) for Maintenance, you will want to find out why your school district is spending $100 per pupil. It is important to compare your school district's expenditures to districts of similar size and similar characteristics. the number of pupils expressed in average daily membership (ADM) or average daily attendence (ADA) (or any other uniform designation that your state Department of Education/ Public Instruction utilizes) is a matter of public record and is readily available to you from the state. Characteristics other than pupil enrollment are not so readily available. You will want to know which of the schools with comparable pupil counts may be urban, suburban or rural. Which is consolidated of suburban and rural populations? Which of the school districts is most like your district in terms of the type of buildings they may have: old, new, or some combination? Are they located in your geographic quarter of the state or way across the state where many things may differ?

If you are uncertain of which schools are generally comparable to your district in many of these ways, a good source of information on this point is your own school superintendent or officials from the county, regional or intermediate school offices. Ask them which school districts they think are somewhat comparable to your school district. Note carefully why they select particular schools.

Once you have your statistics from the state and the names of several comparable school districts, you are ready to make another worksheet** to study the comparative figures. 50

On the worksheet list your own school district, the state and county averages, average of similar districts (your own figure) and other similar districts. Then enter along the right margin the functions and (if available) the objects of expenditures reported on a per pupil basis. You will be able to see if, in any of the expenditure categories your school district is out of line. If it appears to be out of line, total up the expenditures of the other similar school districts and divide by the number of those districts in order to come up with an average expenditure for those districts to see if your district still appears to be out of line. If so, raise questions. Connecticut* and Pennsylvania,* for example, publish figures on a per pupil (Average Daily Membership ADM) expenditures while Minnesota* uses Average Daily Attendende as the pupil count. This difference (as well as others) can cause some problems if you are trying to make comparisons with a city or town just across the state line.[51,52,53.]

2) Making National Comparisons. Needless to say, there will be no cause for you to be particularly pleased with your school district even if they measure up with other school districts within your state, it it turns out that

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* See illustrations on pages 108-113.

** See pages 108-109, WORKSHEET G.

your state's average figures are way out of line with national figures.

The lack of uniformity among the states' accounting and reporting systems is slowly being overcome by the gradual adoption by many of the states of the methods suggested in HANDBOOK II REVISED. FINANCIAL ACCOUNTING FOR STATE AND LOCAL EDUCATION AGENCIES edited by Charles Roberts and in the National Center for Education Statistics of the U. S. Office of Education.[54]

The National Center for Education Statistics publishes a report annually on the "Revenues and Expenditures for Public Elementary and Secondary Education".[55] Figures are available for each state indicating the expenditure per pupil in average daily attendence by major function (Administration, Instruction, Attendence, etc.).* Unfortunately, the collection and publication process is quite slow so the figures available are sometimes two years old.[56]

The "Cost of Education" index was published each January until January 1974 by the journal SCHOOL MANAGEMENT. It provided comparative per pupil costs (budgeted, not actual) according to several factors: region by region, district size etc. It has been succeeded by an annual survey NATIONAL COMPARISONS: LOCAL SCHOOL COSTS conducted by Macmillan Professional Magazines, Inc. and Market Data Retrieval, Inc.[57] At a cost of $37.50 for the complete survey, citizens would do well to ask their public library to purchase it. It provides a breakdown per pupil (ADA) for the major functional categories (Administration, Instruction, Attendence, Opetation, etc.) and for some of the important object categories within a few of these functions. For example, within "Instruction" the following are included: "Teacher Salaries", "Textbooks",

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* See illustrations on pages 114.

"Teaching Supplies" etc. An analysis of how per pupil cost for operation and maintenance by geographic location, size of school district and several other variables is provided.

An extremely sophisticated system for analyzing a school district's spending patterns was presented by Dr. Orlando F. Furno in "How Effective is Your Budget", SCHOOL MANAGEMENT, January 1971.[58] He outlines carefully the use of "quality control charts" to graphically illustrate how a school district's spending patterns compare to national patterns. The charts illustrate a school district's profile as measured against the lowest 10% of school districts ranging to the upper 90% in a great many categories. These include the expected comparisons in functional classifications: Expenditures per pupil for Administration, Instruction, etc. It also includes the unexpected, and more difficult to get figures on staffing policies: Five different categories of professionals expressed in ratios to 1000 pupils and three different categories of classified employees. Also charted are salary policies: Beginning salary, maximum salaries, years to reach maximum, average classroom salaries, etc. The chart on financial climate includes assessed value, true value, state income per capita, level effort index, state effort index, local, state and federal revenues, etc.

An analysis for an average Kentucky School District * was presented to the National School Boards Association Workshop.[59] This included comparing the school district's average expenditures per ADA with the statewide average and the national average in a number of categories. It also provided a comparison in some categories with the highest state district and the lowest state district. UPDATE published by the

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*See illustrations on pages 115-116.

Minnesota State Department of Education[60] enables people to appreciate the disparities between school districts by summarizing the ranges, averages (means) and percentile rankings of various indicators, including expenditures per pupil unit.*

Once you have analyzed the format and completeness of your school district's budget document, the income and expenditure increases and decreases and compared your district's income and spending pattern to other districts, you will have some idea of which your district's educational priorities are supported by the budget. To find out how they got into the budget, you will have to study up on the budget process in your school district.

* See illustration on page 117.

PALO ALTO UNIFIED SCHOOL DISTRICT

74/75 ADA 14,037
Est. ADA 13,664

Analysis Of Budget 1975-1976

ACCT.	CLASSIFICATION	74/75 ACTUAL	Cost Per ADA	75/76 Budget	Cost Per ADA	% Of Current Educ. Budget	% Of Total Regular Budget
1000	CERTIFICATED SALARIES						
1100	Teachers	$14,662,248	$1,044.54	$15,586,700	$1,140.71	54.54	52.24
1200	School Administrators	1,159,364	82.59	1,114,950	81.60	3.90	3.74
1300	Supervisors	497,537	35.45	527,395	38.60	1.84	1.77
1400	Librarians	122,767	8.75	133,010	9.73	.47	.45
1500	Guidance & Welfare	782,196	55.72	849,410	62.16	2.97	2.85
1600	Physical & Mental Health	106,428	7.58	91,500	6.70	.32	.31
1700	Superintendents	198,059	14.11	174,445	12.77	.61	.58
1800	Other Dist. Admin.	56,189	4.00	58,995	4.32	.21	.20
1900	Other Certificated	89,614	6.39	36,505	2.67	.13	.12
TOTAL	CERTIFICATED SALARIES	$17,674,402	$1,259.13	$18,573,000	$1,359.26	64.99	62.26
2000	CLASSIFIED SALARIES						
2100	Student Aides	$ 492,948	$ 35.12	$ 504,463	$ 36.92	1.77	1.69
2200	Classified Management	83,904	5.98	134,645	9.85	.47	.45
2300	Clerical	1,750,631	124.71	1,765,926	129.24	6.18	5.92
2400	Maint. & Operations	1,700,815	121.17	1,660,119	121.50	5.81	5.56
2500	Food Services	--	--	--	--		
2600	Transportation	284,222	20.24	285,378	20.89	1.00	.96
2900	Other Classified	195,780	13.95	214,044	15.66	.74	.72
TOTAL	CLASSIFIED SALARIES	$ 4,508,300	$ 321.17	$ 4,564,575	$ 334.06	15.97	15.30
3000	EMPLOYEE BENEFITS						
3100	Teachers' Retirement	$ 862,459	$ 61.44	$ 1,014,130	$ 74.22	3.55	3.40
3200	Classified Retirement	358,357	25.53	340,432	24.91	1.19	1.14
3300	OASDI	265,044	18.88	249,990	18.30	.88	.84
3400	Health & Welfare	640,296	45.62	743,715	54.43	2.60	2.49
3500	Unemployment Ins.	19,463	1.39	26,081	1.91	.09	.09
3600	Workmen's Compensation	116,983	8.33	198,917	14.55	.70	.67
TOTAL	EMPLOYEE BENEFITS	$ 2,262,602	$ 161.19	$ 2,573,265	$ 188.32	9.01	8.63
4000	BOOKS, SUPPLIES, EQUIP. REP'L.						
4100	Textbooks	$ 70,185	$ 5.00	$ 79,681	$ 5.83	.28	.26
4200	Other Books	92,763	6.61	87,807	6.43	.31	.29
4300	Instructional Supplies	423,080	30.14	429,216	31.41	1.50	1.44
4400	Instructional Media	62,432	4.45	75,155	5.50	.26	.25
4500	Other Supplies	544,901	38.82	512,275	37.49	1.79	1.72
4600	Transportation-Pupils	73,822	5.26	55,600	4.07	.20	.19
4700	Food Services	1,120	.08	1,580	.11	--	.01

Illustration A-1, Excerpt from Palo Alto Unified School District ANNUAL REPORT 1974-1975. Cost per pupil (Average Daily Attendance) compared 1974-75 Actual Expenditures with 75-76 Budget.

OFFICE OF THE SUPERINTENDENT

PURPOSES AND OBJECTIVES

The superintendent is responsible for the administration of the Montgomery County Public Schools in accordance with the Public School Laws of Maryland and bylaws of the State Board of Education. He serves as the executive officer, secretary, and treasurer of the Montgomery County Board of Education, and is the county representative of the state superintendent of schools.

The deputy superintendent is the principal assistant and advisor to the superintendent. Subject to the general direction of the superintendent, he exercises the authority of the superintendent for the day-to-day administration of the school system.

This program includes the superintendent, the deputy superintendent, administrative assistants, and the secretarial staff.

The Office of the Superintendent is responsible for all MCPS activities:

1. Appropriate instructional programs for the 124,000 students attending the 202 schools
2. Selection and supervision of the 13,585 employees within the system
3. Development and maintenance of school facilities
4. Management and control of MCPS financial matters
5. Evaluation of all MCPS programs and activities

CURRENT AND PLANNED ACTIVITIES

The Office of the Superintendent will continue to work toward the implementation and refinement of all programs. Special emphasis will be given to the following:

1. The quality assurance and accountability system
2. A comprehensive systematic program to detect and remediate reading difficulties
3. Continued efforts toward the elimination of drug abuse and child abuse
4. The newly developed employee evaluation systems
5. The revised student evaluation and reporting system
6. Emphasis on the importance of discipline to maintain and improve the learning and teaching environment
7. Human relations and affirmative action programs
8. Comprehensive guidance services for students

Illustration 1. Illustrations 1-6 are indicative of information citizens will find in a complete budget. Excerpts from the Montgomery County Public Schools BUDGET FY 76. (19)

9. The comprehensive career education program for Grades K-12

10. Continued development and implementation of a computer-based information system

11. Student and community involvement in the educational and policy-making process

RESULTS ACCOMPLISHED AND EXPECTED

In addition to the ongoing activities, the following significant accomplishments have been realized:

1. Development of a child abuse and neglect identification, referral, and intervention project (Project PROTECTION)

2. Preparation of an elective pilot contraception unit for inclusion in the Senior High School Family Life and Human Development curriculum

3. Development of guidance program goals, with strategies and guidelines

4. Initial steps for improvement and modification of the Data System for the Handicapped

5. Revision of the policy on evaluating and selecting instructional materials

6. Beginning of a systematic review of the middle and junior high school curriculum

7. Development of curriculum materials for field testing in support of alternative approaches to senior high programs

8. Improved procedures for keeping attendance records

9. Establishment of Area Planning Committees to consider the effects of declining enrollment and effective utilization of school space

10. Sustained efforts toward program improvement through implementation and evaluation of innovative practices

Illustration 2. Illustrations 1-6 are indicative of information citizens will find in a complete budget. Excerpts from the Montgomery County Public Schools BUDGET FY 76. (19)

OBJECT DETAIL AND JUSTIFICATION

OFFICE OF THE SUPERINTENDENT	POSITIONS BUDGETED			PROPOSED FY 1976	INCREASE (DECREASE)
	FY 1973	FY 1974	FY 1975		
TOTAL POSITIONS	13	11	11	11	-

		FY 1976		FY 1975	
		ITEM	OBJECT	BUDGET	ESTIMATED
01 OTHER SALARIES					
Clerical Part-time		2,955		1,576	1,576
TOTAL 01 OTHER SALARIES			2,955	1,576	1,576
02 CONTRACTUAL SERVICES					
Management		5,000		5,000	5,000
Legal		49,000		49,500	53,350
TOTAL 02 CONTRACTUAL SERVICES			54,000	54,500	58,350
03 SUPPLIES AND MATERIALS					
Office		2,850		2,325	3,325
TOTAL 03 SUPPLIES AND MATERIALS			2,850	2,325	3,325
04 OTHER					
Staff Development and Travel:					
Local	275			102	602
Out-of-state	2,083			2,500	3,000
Fees and Seminar Registration	420			400	700
		2,778			
TOTAL 04 OTHER			2,778	3,002	4,302
05 FURNITURE AND EQUIPMENT					
Additional		329			
Replacement		786		1,150	1,150
TOTAL 05 FURNITURE AND EQUIPMENT			1,115	1,150	1,150

Illustration 3. Illustrations 1-6 are indicative of information citizens will find in a complete budget. Excerpts from the Montgomery County Public Schools BUDGET FY 76. (19)

OFFICE OF THE SUPERINTENDENT
EXPENDITURE SUMMARY

OBJECT	ACTUAL		FY 1975		PROPOSED FY 1976	BUDGET INCREASE (DECREASE)
	FY 1973	FY 1974	BUDGET	ESTIMATED		
01 SALARIES AND WAGES:						
Authorized Positions	247,469	211,417	237,630	237,630	261,101	23,471
Part Time & Other			1,576	1,576	2,955	1,379
TOTAL SALARIES	247,469	211,417	239,206	239,206	264,056	24,850
02 CONTRACTUAL SERVICES	47,611	86,132	54,500	58,350	54,000	(500)
03 SUPPLIES & MATERIALS	2,287	1,639	2,325	3,325	2,850	525
04 OTHER:						
Staff Development & Travel Insurance & Fixed Charges Utilities Grants & Other	1,906	2,821	3,002	4,302	2,778	(224)
TOTAL OTHER	1,906	2,821	3,002	4,302	2,778	(224)
05 FURNITURE & EQUIPMENT	672	520	1,150	1,150	1,115	(35)
GRAND TOTAL	299,945	302,529	300,183	306,333	324,799	24,616

Illustration 4. Illustrations 1-6 are indicative of information citizens will find in a complete budget. Excerpts from the Montgomery County Public Schools BUDGET FY 76. (19)

PROGRAMS NOT FUNDED FOR FY 1976

Expenditures		Actual FY 1973	Actual FY 1974	FY 1975 Budgeted	FY 1975 Estimated
931	Neighborhood Youth Corps	48,570			
943	Projects under ESEA Title III	60,902	60,981	178,817	179,700
946	Projects under ESEA Title VI	49,117	118,247		
965	Training Volunteers in Reading		1,317		
966	Non-food Assistance	10,568	20,016		19,455
968	Highway Safety	16,913			
971	Middle School Research	2,637	661		
972	Systems Design of Educational Information	15,127	1,374		5,700
973	Quality Improvement	12,663	2,932	10,000	10,000
978	Auditory Early Education	18,949	33,479	50,326	19,084
979	Pupil and Program Testing	11,000	6,889		
982	Functional Reading Guidelines		25		
983	Academically Gifted			5,000	5,000
989	Multi-Ethnic Curriculum		960		
991	Teacher Education Centers	306,516	299,405	312,190	312,190
993	Children's Performance in Educational Settings	5,652	30,323	22,549	24,167
994	Frederick County	81,310	66,098		
997	District Court Referrals	3,570	9,800	19,508	19,508
998	Work-Oriented Center		17,138	26,301	26,301
	Total	643,494	669,645	624,691	621,105

Illustration 5. Illustrations 1-6 are indicative of information citizens will find in a complete budget. Excerpts from the Montgomery County Public Schools BUDGET FY 76. (19)

PROGRAMS NOT FUNDED FOR FY 1976

		POSITIONS BUDGETED		
		FY 1973	FY 1974	FY 1975
Neighborhood Youth Corps				
11	Secretary III	1.0		
Projects under ESEA Title III				
G	School Social Worker	0.5	0.5	
F	Coordinator			1.0
A-D	Teacher Specialist			0.5
A-D	Teacher	1.5	1.5	2.5
10	Secretary II			1.0
10	Special Education Aide II	1.0	1.0	0.5
8	Special Education Aide I	0.5	0.5	
9	Clerk-Typist III	1.0	1.0	
7	Clerk-Typist I			0.5
Projects under ESEA Title VI				
A-L	Teacher Specialist		3.0	
11	Secretary III	1.0		
8	Special Education Aide I		1.0	
14	Staff Development Specialist	1.0		
14	Communication Assistant	1.0		
Quality Improvement				
G	Psychologist			0.5
Auditory Early Education				
A-D	Teacher	2.0	2.0	3.0
Teacher Education Centers				
A-D	Teacher Coordinator	10.0	9.0	9.0
8	Instructional Materials Aide I	5.0	4.5	4.5
Children's Performance in Educational Settings				
A-D	Teacher Specialist		1.0	1.0
District Court Referrals				
A-D	Education Diagnostician	1.0	1.0	1.0
Work-Oriented Center				
A-D	Teacher		1.0	1.0
9	Account Clerk I		1.0	1.0

Illustration 6. Illustrations 1-6 are indicative of information citizens will find in a complete budget. Excerpts from the Montgomery County Public Schools BUDGET FY 76. (19)

MINNEAPOLIS PUBLIC SCHOOLS
PROGRAM AND FINANCIAL INFORMATION
1972-73 PROGRAM BUDGET

MAINTENANCE - OPERATIONS AND MAINTENANCE
PROGRAM AREA

DISTRICT - WIDE
PROGRAM SCOPE

GOALS

To upgrade and maintain district buildings and grounds for effective utilization by using improved methods and modern efficient equipment within a limited budget. To promote health and safety, operate economically, protect property values, correct obsolescence and promote community pride.

SPECIFIC OBJECTIVES

To keep all schools open and ready for use. To maintain buildings, grounds and equipment in the best possible conditions at all times for efficient student, personnel and public use. To use preventive and routine maintenance, equipment replacement on a policy basis, and emergency maintenance when necessary. To develop performance standards for maintenance personnel.

PROGRAM DESCRIPTION

Repair and maintain buildings furniture, equipment and sites through preventative routine and emergency maintenance when necessary. Electrical, plumbing, painting, heating, ventilating, air conditioning, roofing, landscaping, blacktopping and athletic field activities. This budget is detailed in a spending plan, which can be defined as a separate budget within the General Fund budget. The spending plan may be found on pages 137 - 141.

EVALUATION CRITERIA

New directions in educational programs have demanded better lighting, upgraded ventilation, modern temperature control systems, increased sound control, upgraded communication systems, enlarged classroom space, new media centers, etc. These challenges have been met by our maintenance department personnel and contractural funding in areas of rehabilitation and maintenance (as the budget allows) and have provided areas of learning that are compatible to new school facilities.

RESOURCES REQUIRED

DESCRIPTION	POSITIONS	BUDGET
SALARIES	56.6	$ 906,357
CONTRACTED SERVICES		270,950
SUPPLIES		2,800
MAINTENANCE MATERIAL		200,000
EQUIPMENT		95,800
VANDALISM		75,000
OTHER		1,725
TOTAL		$1,552,632
NUMBER OF PUPILS SERVED	59,702	
COST PER PUPIL		$ 26.00

Illustration 7. Illustrations 7-8 are excerpts from an early effort towards program budgeting developed by the Minneapolis Public Schools for the 1972-1973. (20)

Illustration 8. Portion of information included in the complete budget for 1972-1973, Minneapolis Public Schools (20)

Repair & Maintenance Spending Plan

		BUDGET
A.	UPKEEP OF GROUNDS	
	Minor repairs to surfaces	
	Line football fields for games & line tracks for track meets	$ 13,000
	Line playgrounds for field hockey & soccer	700
	Cutting & burning weeds & grass	18,000
	Erecting & dismantling canvas on athletic fields	2,000
	Maintenance of Administration Building yard & parking lots	2,000
	Minor Maintenance	9,000
	SUB TOTAL	$ 44,700
	Athletic Fields - Repairs to bleachers	$ 20,000
	Repairs to blacktop - Minor maintenance	3,000
	Repairs to flagpoles on grounds - Minor maintenance	300
	Tree trimming and removal of trees - Minor maintenance	2,000
	Miscellaneous	
	Erecting & dismantling snow fences	4,000
	Paint marking lines on playgrounds	7,000
	Line physical education fields for Field Day events	2,000
	Minor Maintenance	7,000
	TOTAL UPKEEP OF GROUNDS	$ 90,000
B.	MAINTENANCE OF STRUCTURES	
	Glass Renewals	$135,000
	Lock & Door Checks	
	Repair & paint door checks	15,000
	Minor repairs to locks & keys	57,000
	Emergency repairs to roofs	25,000
	Masonary maintenance	6,000
	Ordinary and Emergency Repairs - cut off doors to accommodate carpet installations	500
	Carpentry Vandalism Repairs	2,000

EXPLANATION OF INCREASES

Each of the major budget categories are affected by the approximately 6% increase in enrollment and the inflation experienced by all of us in costs of basic supplies, materials, and equipment amounting in some cases to as much as 10%.

A. Instruction +14.9%

Increased costs for paper, pencils, books, audio visual materials, and other instructional supplies are readily apparent. Negotiated salary adjustments and the addition of twenty (20) teachers to handle increased enrollments also contribute to increased costs in this area.

B. Operation +28.4%

This account reflects salary increases of approximately 4%, great increases in utilities costs (approximately 33%), and supplies which in all areas cost at least 10% more than they did last year. No personnel increases are anticipated; continuation of current service is provided.

C. Maintenance +26.5%

Contractors have increased their charges by at least 15%. Costs for materials have risen sharply. In order to carry out the District's long range maintenance plan detailed in the complete budget proposal, anticipated costs are reflected in this area. It must be remembered that with the exception of the new Middle School and some additions to buildings completed in the 1950's and early 1960's, most of our schools are well over 50 years old and are in need of constant major maintenance efforts.

D. Fixed Charges +10.4%

This account anticipates increased Board contributions to Social Security because of raised contribution levels recently enacted by Congress. Insurance rates have increased in proportion to increased property valuations and coverage needed for the new 10 million dollar Middle School.

Illustration 9. Portion of a popularized budget. Excerpt from 16 page East Orange, New Jersey document. (21)

Illustration 10. Portion of a popularized budget. Excerpt from a 16 page East Orange, New Jersey document. (21)

COMPARATIVE SUMMARY 1974 - 75 AND 1975 - 76

STRUCTION	CURRENT 1974-75	PROPOSED 1975-76	DIFFERENCE	± %
Salaries of all teachers, substitutes, aides, professional specialists, principals, assistant incipals, supervisors, directors, coordinators, and cretarial personnel; classroom and office supplies, structional materials, library materials, and other penses related to regular and special instructional ograms ...	12,236,095	14,070,895	+1,834,764	+14.9
ERATION				
Salaries of custodians, grounds keepers, and vehicle erators; supplies for operations; garbage removal d other contracted services; heat and all ilities ...	1,412,125	1,973,325	+561,200	+28.4
INTENANCE				
Salaries of maintenance personnel, materials for ilding repair, painting, modification; all new instructional, custodial, health, and maintenance equipnt ...	1,057,243	1,337,763	+280,520	+26.5
IXED CHARGES				
Costs mandated by law including social security, etirement funds, property and employee insurance ...	1,090,147	1,203,000	+112,853	+10.4

SCHUYLKILL VALLEY SCHOOL DISTRICT

NEWSLETTER

DR. LEO A. DESANTIS
SUPERINTENDENT OF SCHOOLS

LEESPORT, PENNSYLVANIA 19533 VOLUME 5 — NUMBER 5 JUNE 197

SUPERINTENDENT'S BUDGET MESSAGE

At the special meeting, Monday, May 19, 1975, the Board of School Directors of the Schuylkill Valley School District approved the tentative budget for the 1975-76 fiscal year beginning July 1, 1975, and ending June 30, 1976. The budget is scheduled for final approval at the Regular Board Meeting on Monday, June 23, 1975.

So that the citizens of our school district may gain a better understanding of the budget and the concerns faced by the Board in its development, a summarization is included in this issue of the NEWSLETTER.

This budget, with estimated expenditures totaling $3,133,657.00, reflects an increase of $356,533.00 or 12.83% over this present year's budget. This increase has necessitated an increase in the district's real estate millage rate from 76 to 84 mills. This is the additional 8 mill increase which was announced ten months ago to the public as necessary for the district's building program (See August 1974 issue of the NEWSLETTER). The actual increase in the normal operating budget, exclusive of the $210,832 (7.59%) budgeted for the new building program, amounts to a total of $145,701.00 or an increase of only 5.24%. This 5.24% increase covers proposed employee salary and benefit increases, normal and inflationary increases in the cost of educational equipment, materials, and supplies, and costs resulting from the continuance of a sound program of quality education for the youngsters of our community.

The projected receipts, in support of the estimatio, (See April 1975 issue of the NEWSLETTER), the receipts reflect an 8% reduction in state subsidies amounting to approximately $100,000. Even with this reduction, the Board insisted on keeping to the 8 mill increase. This necessitated reducing and in some cases eliminating programs.

As your Superintendent, I regret the loss of some of these programs, especially the loss of our elementary enrichment program and those other necessary reductions directly related to the basic instructional program. For example, we have reduced the expenditures for instructional field trips by one-half; declared a moratorium on staff attendance at workshops, conferences, clinics, etc.; and significantly reduced expenditures for materials, supplies, and equipment. But we simply had no other choice! School districts, like all other consumers, cannot escape the harsh realities of contemporary American economics. During this past year we have had to cope with constantly increasing prices for necessary goods and services, and it appears that such increases may continue well into the next fiscal year.

As you examine this budget summary, you will be interested to note that of the total estimated expenditures of $3,133,657.00, 81% or $2,540,705.00 is allocated to employee salaries (55%), fringe benefits (7%), and debt service (19%). These are fixed cost items to which no reductions can be effected. This then leaves 19% of the budgeted expenditures or $592,952.00 to be used to support those many other necessary programs such as transportation, mainte-

Illustration11. Portion of a popularized budget. Excerpts from Schuylkill Valley School District NEWSLETTER are shown in illustrations 11-14. (22)

THE SCHUYLKILL VALLEY SCHOOL DISTRICT'S PLAN FOR QUALITY EDUCATION

"THE BUDGET 1975-76"

A. The Educational Plan

The Board of School Directors of the Schuylkill Valley School District operates a program of public education for approximately 2,000 students, housed in three K-6 elementary schools - Bern, Centre, and Ontelaunee; and one junior-senior high school, grades 7-12. A new middle school, to house students in grades 6-8, is presently under construction with occupancy scheduled for September, 1976. (It is hoped that the present strike by the Operating Engineers now in its fifth week, will not delay our occupancy schedule). The projected elementary and secondary student enrollments for the 1975-76 school year are 964 and 1,036 respectively.

The Schuylkill Valley School District, through its support of the Berks County Vocational-Technical Schools, offers vocational training in 27 career areas for students in grades 10-12. Vocational-Technical training facilities, ranging from building trade shops to food service and cosmetology, offer interested students the best in program, facilities, and equipment.

Highly competent and well-trained administrators and teachers staff the schools of the Schuylkill Valley School District. All administrative and instructional personnel satisfy the Commonwealth's certification requirements and more than 34 per cent of the instructional staff have obtained advanced degrees. Salaries for teachers compare very favorably with national, state, and local averages.

Supporting a classroom instructional staff of 97 teachers are two school nurses, two counselors, one Coordinator of Early Childhood Education, one Reading Specialist, and three librarians. Special Education services are provided by contract with the Berks County Intermediate Unit #14. In addition, a competent and dedicated staff of 69 secretarial, maintenance, cafeteria, and transportation personnel render supportive services vitally necessary to the successful operation of the district's total program.

Public education in the Schuylkill Valley School District has achieved an enviable record. The public, through its elected Board of School Directors, has consistently offered its most adequate support. Forty-five per cent of our high school graduates go on to fields in higher education, find ready employment in the surrounding community. The district's dropout rate consistently averages less than 1% per year. Results of standardized achievement tests consistently reveal expected levels of student achievement. However, such statistical data reveals only a fraction of the accomplishments of our students. The community is quite proud of excellent student participation and achievement in a host of wholesome extra-curricular activities, necessary to the development of happy and well-adjusted individuals.

Excellence in education has always been the goal of the Schuylkill Valley School District. The school district is committed to educate all of its youngsters regardless of background, circumstance, and ability in a manner and at a level consistent with their unique needs and interests. Every school program and activity is designed to help bring to full fruition the wondrous and varied talents found within each youngster.

B. The Expenditure Plan

The anticipated expenditures for the school year 1975-76, totalling $3,133,657.00, reflect an increase of $356,533.00 or 12.83% when compared to the budgetary expenditures of $2,777,124.00 for the 1974-75 school year. (See the Superintendent's Message for a detailed explanation of this increase).

C. The Financial Plan

This budget reflects an 8 mill increase in the district's real estate tax rate. This represents a tax increase of $40.00 on a property assessed at $5,000. (Approximately 81% of all properties in the school district are assessed below $5,000). The average cost for educating one child in our school district is estimated at $1,567.00 for the 1975-76 school year. A family with an average assessment of $5,000 will be paying $420.00 in 1975-76 in local school taxes.

In support of the budget, the following kinds and rates of taxes, in local effort, are required to be levied:

a. Real Estate Tax 84 Mills ($8.40 per $100.00 of A.V.)

b. Per Capita Tax

Act 511	$5.00
Sec. 679	$5.00

*c. Real Estate Transfer Tax 1%

*d. Earned Income Tax 1%

Illustration 12. Portion of a popularized budget. Excerpts from Schuylkill Valley School District NEWSLETTER are shown in Illustrations 11-14. (22)

EXPENDITURES - $3,133,657.00

The anticipated expenditures for the 1975-76 fiscal year will include the following:

ADMINISTRATION
$121,126.00

includes: Salaries of administrators, board treasurer and secretary; materials and supplies; expenses; auditing services; legal services; contracted services; tax collectors' commissions.

INSTRUCTION -
$1,428,754.00

includes: Salaries of principals, teachers, department chairmen; librarians, secretaries; textbooks; library books; audio-visual supplies and materials; instructional supplies, materials and equipment; expenses and contracted services for instruction; in-service training expenses.

PUPIL PERSONNEL SERVICES -
$39,221.00

includes: Salaries of guidance counselors and secretary; expenses for materials and supplies used toward the guidance function.

HEALTH SERVICES -
$37,052.00

includes: Salaries of school nurses, dental hygienist, and school doctor; materials, supplies, and equipment; expenses of health services personnel.

PUPIL TRANSPORTATION -
$178,615.00

includes: Salaries of Transportation Supervisor, drivers, and mechanic; gasoline and oil; repair parts; automotive liability and other insurance; rental of bus garage facilities, all necessary to effectively transport the district's elementary and secondary students. This includes the cost of all extra-curricular transportation including the P.M. Activity rimruns.

OPERATION & MAINTENANCE -
$272,953.00

includes: Salaries of custodial personnel; operation and maintenance supplies and equipment; fuel; utilities such as water, gas, electricity, and telephone; instructional and non-instructional equipment; contracted services needed to maintain physical plant facilities.

FIXED CHARGES -
$225.845.00

includes: School district's contributions to employee retirement fund and social security program; workmen's compensation; district's program of employee health and accident insurance; liability insurance, and insurance on all school district property.

FOOD SERVICES -
-0-

includes: Salaries of cafeteria employees. All other costs incurred in the operation of the

STUDENT ACTIVITIES -
$58,570.00

includes: Salaries of directors of extra-curricular activities, and coaches of athletic program; expenses for materials, supplies, and equipment for the activities program.

CAPITAL OUTLAY -
$14,733.00

includes: Expenditures for acquisition of land or buildings; improvements of land, construction of, or additions to, and remodeling of buildings; expenses of new instructional and non-instructional equipment, including the lease buy-back cost of nineteen (19) new school buses.

DEBT SERVICE -
$600,357.00

includes: Annual rental payments on all school district buildings.

INTER-SYSTEM PAYMENTS -
$155,631.00

includes: Payments to area vocational-technical schools, special schools, and county operated special education program.

COMMUNITY SERVICES -
$800.00

includes: Services provided by the school system for the community, including contributions made to community organizations performing services for and on behalf of the school district.

BUDGETARY RESERVE -
-0-

includes: Total of the difference between the anticipated revenues and expenditures.

RECEIPTS - $3,133,657.00

The anticipated receipts for the 1975-76 fiscal year will accrue from the following sources:

REVENUE FROM LOCAL SOURCES -
$1,794,655.00

includes: Revenue from real estate taxes, real estate transfer tax, earned income tax, delinquent taxes, in lieu of tax payments; tuition and other payments; earnings from temporary deposits and investments; utility realty tax payments; rent from school and other facilities.

REVENUE FROM STATE SOURCES -
$1,127,827.00

includes: Reimbursement for basic instructional subsidies, poverty program, homebound instruction, special education, transportation, vocational education, rental payments, driver education, and medical, dental, and nursing services.

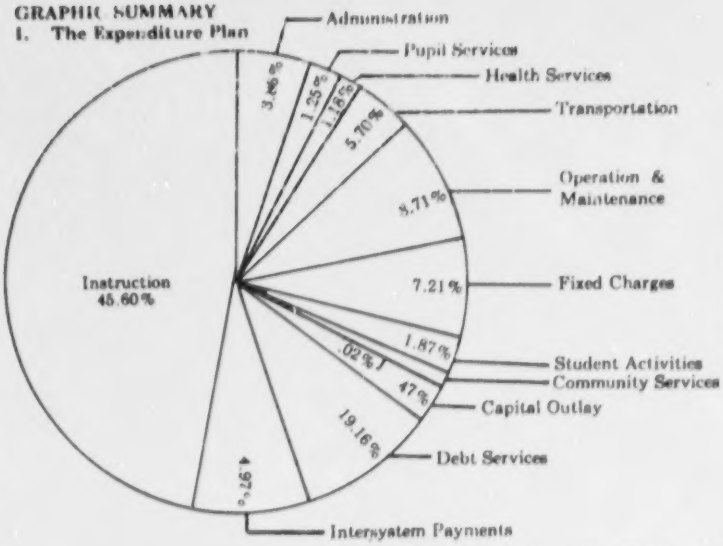
REVENUE FROM FEDERAL SOURCES - $36,175.00

includes: Reimbursement for district's participation in federal programs such as NDEA,

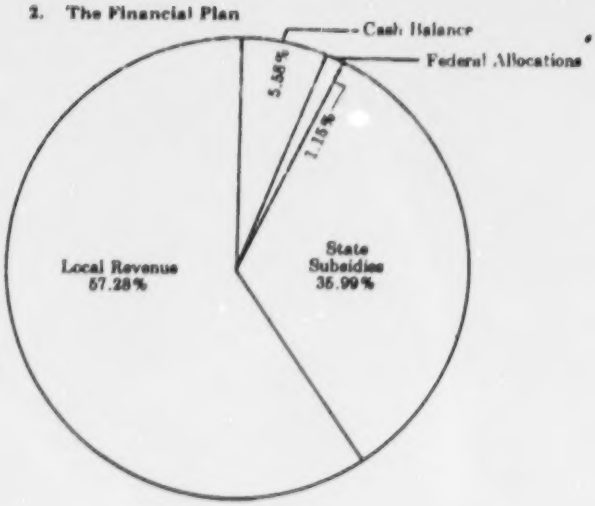
Illustration 13. Portion of a popularized budget. Excerpts from Schuylkill Valley School District's NEWSLETTER are shown in Illustrations 11-14. (22)

GRAPHIC SUMMARY

1. The Expenditure Plan



2. The Financial Plan



*STATISTICAL SUMMARY OF EXPENDITURES AND RECEIPTS

This will provide a statistical review of the 1975-76 budget and its comparison to the present 1974-75 budget.

RECEIPTS - $3,133,657.00

1974-75 Budget	% of Budget	Budget Categories	1975-76 Budget	% of Budget
$ 125,000	4.50	Cash Balance	$ 175,000	5.58
1,585,372	57.09	Local Revenues	1,794,655	57.28
1,044,291	37.60	State Subsidies	1,127,827	35.99
22,461	.81	Federal Allocations	36,175	1.15
$2,777,124	100.00%		$3,133,657	100.00%

EXPENDITURES - $3,133,657.00

1974-75 Budget	% of Budget	Budget Categories	1975-76 Budget	% of Budget
$ 118,455	4.27	Administration	$ 121,126	3.86
1,375,007	49.52	Instruction	1,428,754	45.60
35,618	1.28	Pupil Personnel Services	39,221	1.25
33,803	1.22	Health Services	37,052	1.18
102,350	3.69	Transportation	178,615	5.70
237,710	8.55	Oper. & Maintenance	272,953	8.71
203,407	7.32	Fixed Charges	225,845	7.21
10,000	.36	Food Services	— — —	— — —
61,300	2.21	Student Activities	58,570	1.87
1,000	.03	Community Services	800	.02
73,257	2.64	Capital Outlay	14,733	.47
389,525	14.02	Debt Services	600,357	19.16
128,342	4.62	Inter-System Payments	155,631	4.97
7,350	.27	Budgetary Reserve	— — —	— — —
$2,777,124	100.00%		$3,133,657	100.00%

NEWSLETTER

Published by Schuylkill Valley School District
Leesport, Pa. 19533

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Illustration 14. Portion of a popularized budget. Excerpts from Schuylkill Valley School District's NEWSLETTER are shown in Illustrations 11-14. (22)

THE BUDGET PLAN

Introduction

The Berks County Intermediate Unit Board of Directors believes the following detailed presentation of the proposed educational plan and budget to be in harmony with its policy of providing the best possible services at the most economical level for the total county population. The detailed presentation will: inform you of the developmental and approval procedures used to produce the proposed educational plan and budget; describe the components of the educational plan, their purposes, and proposed costs; identify the sources of revenue to fund the plan; present justifications for expenditures; list the types and amounts of broadbased, self-supportive programs the unit operates; inform you of what your local district's contribution will provide to the constituents of your district and the total county population.

Development

The proposed 1975-76 educational plan and budget translates the results of "grass roots" need assessments into a planned program of services and an estimate of resources needed to implement the plan.

There has been significant local input into the proposed program of services. Through planning and steering committees, the board has ascertained what services are needed and desired by local school districts. These needs have been additionally substantiated and approved by the Chief School Administrator Advisory Council and the Intermediate Unit Budget Committee. The Intermediate Unit board reviewed the recommendations of these groups, examined the current program, and unanimously adopted this proposed budget on February 20, 1975.

Approval

Approval of the Intermediate Unit Educational Plan and Budget by Law and State Board of Education Regulations requires:

(a) Adoption and Advertisement by the Intermediate Unit Board of Directors.

(b) Approval by at least a majority of the component school districts of Intermediate Unit #14.

(c) Approval by a majority of the proportionate votes cast by school directors present and voting at the Annual School Directors Convention on April 24, 1975.

Illustration 15. Portion of a Budget Plan and Educational Plan of the Berks County Intermediate Unit (A regional educational service unit in Pennsylvania). Excerpts shown in illustrations 15 and 16.
70

THE EDUCATIONAL PLAN

Introduction

In its fifth year of operation, the Berks County Intermediate Unit will provide program or service in seven essential service areas; in mandated special education; through contracted services; and in other programs mandated by the Pennsylvania Department of Education.

The seven essential service areas consist of: (1) Curriculum Development and Instructional Improvement Services, (2) Educational Planning Services, (3) Instructional Materials Services, (4) Continuing Professional Education Services, (5) Pupil Personnel Services, (6) State and Federal Agency Liaison Services, and (7) Management Services.

The unit, in addition to providing service in the seven essential areas, will operate a County Special Education Program, supply contracted services for one or more districts, Special and Vocational Education, other Federal/State funded programs, non-public, non-profit schools, and other intermediate units.

The Program of Services

The proposed program of service in the essential areas of service for 1975-1976 is as follows:

I. CURRICULUM DEVELOPMENT AND INSTRUCTIONAL IMPROVEMENT SERVICES

A. Association of Elementary Principals; Secondary Principals' Study Council

Purpose: To provide appropriate support, guidance and direction to those groups in both identifying their common areas of interest and need as they relate to their particular functions and roles in instructional leadership, and in cooperatively examining alternatives for decision making in these areas.

Description: Activities will include exchange of ideas, visitations, surveys, data summary, discussions, use of resource consultants, training sessions. Topics will encompass both curriculum operations and curriculum planning and will include, for example, issues of knowledge utilization and supervision for curriculum improvement. (The primary resource for skill development in "curriculum evaluation" will be the I. U Office of Planning.)

Proposed Budget: $2,500.00

B. Curriculum and Instruction Study Council

Purpose: To provide appropriate support, guidance and direction to those district personnel with broad, primary and unique responsibilities for curriculum and instruction planning, dissemination, improvement.

Illustration 16. Portion of a Budget Plan and Educational Plan of the Berks County Intermediate Unit (a regional educational service unit in Pennsylvania). Excerpts shown in illustrations 15 and 16.(23)

IMPROVING HUMAN RELATIONSHIPS

The Department of Human Relations was created in 1969 in recognition of the need for the school system to take the lead in eliminating prejudice – both within and outside the schools. When the administrative structure was reorganized into six areas in July 1971, the Board of Education included an area human relations specialist on the area organization chart and one position was created. This function, the Board and staff recognized, could not be accomplished from the central office alone.

Since that time, two additional area human relations positions have been created. There are now positions in areas 6 (upper county), 3 (Rockville), and one split between areas 1 (Bethesda-Chevy Chase-Kensington) and 4 (Takoma Park-Silver Spring). Additional positions have been requested but they were deleted during budget consideration because of other pressing instructional needs.

The recent report of the Committee on Minority Relations, which contains 117 recommendations for improvement, makes it clear that we can no longer put off creating these positions.

The human relations teacher-specialists are responsible to the area assistant superintendents and have a liaison relationship to the Department of Human Relations. The teacher-specialists coordinate half-day in-service workshops for school staffs and are on call to help principals with human relations problems and programs and to help resolve minor crisis situations. Much of the teacher-specialists' time is spent conducting after-school in-service programs on minority cultures, conflict resolution and other topics, and demonstrating new human relations techniques and materials for use with students. They help revise curriculum materials to eliminate sex stereotyping as well as other kinds of bias and to ensure cultural diversity. They also conduct classroom presentations and discussions with students.

The Committee on Minority Relations has recommended, and we agree, that there should be much more effort to improve relationships – among students, between students and teachers, and among staff. This should further eliminate socio-economic, ethnic, and racial prejudices; further reduce the drop-out rate, especially for black students; ensure greater participation by minority students in extra-curricular activities; and help to guarantee equity in suspension or other discipline. In short, most of us need greater sensitivity to the feelings and problems of those who are different from us.

We believe we can make the greatest progress toward this goal by implementing the original plan for area reorganization and creating the three remaining positions for area human relations specialists.

Our objective in Fiscal 1976 is to create the three remaining area human relations specialist positions so that there will be one in each administrative area. (Estimated cost: $56,250.)

Illustration 17. Portion of description of educational plan included in budget discussion guide, CHOICES FOR OUR CHILDREN, by the Montgomery County Public Schools. (24)

EARLY IDENTIFICATION OF LEARNING PROBLEMS

School people have long recognized that many students with learning problems were not getting the diagnosis and corrective attention they needed. Project FOCUS, a federally-funded project in the mid-sixties, studied these problems and suggested ways of coping with them.

The project recommendations led, ultimately, to several changes: creation of Mark Twain School, the Mark Twain school-based centers, diagnostic/prescriptive centers in elementary schools, and more intensive screening procedures for Head Start and kindergarten pupils. A lot of progress has been made, but kindergarten screening is still not all it should be, and good follow-up has not yet been achieved.

A task force has examined our current situation and developed a much more thorough procedure for identifying students with learning problems which will be piloted this year in some schools.

New impetus for early identification of learning problems comes from the State. The 1973 session of the Maryland General Assembly mandated the development of a comprehensive program of services for students with learning handicaps, including better identification procedures. Since these new procedures will go into effect in 1975-76, our pilot year will give us experience in this area and a head start on identifying children who need additional services.

Much of the work in early identification has no specific budget implications, but it is likely that some additional psychologists will be needed to implement this program fully and ensure proper identification and follow-up. It's too early, however, to make any specific proposals.

HEALTH EDUCATION

A decade ago, high school classes labeled "health" were devoted mostly to personal hygiene, first aid, and similar topics that had little interest for many students.

In the last ten years, however, drug abuse has become a national problem, sex education has been required by the State, scientists have linked smoking and cancer, and the problems of overweight and poor eating habits are recognized even by young people. In other words, health education has become relevant.

Schools have traditionally attempted some instruction in these areas, usually as a part of science, physical education, or home economics. This fragmented approach, however, has not helped make much progress toward that part of the Physical Development goal that relates to the development of good lifetime health habits, skills, and interests.

This year, we have five new health educators, plus two other positions that have been in the budget for several years. We anticipate significant progress toward better health education at least at the senior high school level.

To move from a piecemeal to a comprehensive approach to health education in the secondary schools, it is essential to have a coordinated program in the high school, taught by a teacher whose primary interests and training is in this field.

Our objective in Fiscal 1976 is to continue this progress by creating five additional health educator positions. (Estimated cost: $52,700.)

SUPPLEMENTARY SERVICES

In July 1973, we implemented the last major step in the reorganization plan that began with the establishment of area offices. That step was the creation of the Department of Supplementary Education and Services, tying together all programs for students with special needs (special education, Title I, Head Start, and disadvantaged), plus pupil

gists), under the associate superintendent for administration. This has gotten off to a good start. We are already seeing the benefits of better coordination of services to students who need supplementary help.

New Services for Severely Handicapped Youngsters

Elsewhere in this booklet we explain how a

Illustration 18. Portion of description of educational plan included in budget discussion guide, CHOICES FOR OUR CHILDREN, by the Montgomery County Public Schools. (24)

The goals of education for the Montgomery County Public Schools are set forth in this statement of public policy to guide the school system in developing, implementing, and improving educational programs for its students. This statement outlines those goals considered by the citizens of the county as most important for the education of their children in public schools and for which the citizens will hold the school system responsible and accountable.

The school system has the primary responsibility for some of these goals. For others, it shares that responsibility with the home and other community institutions.

The extent to which these goals can be realized will depend upon the endorsement by and continuing commitment of the school system staff, students, parents, and the community. With broad endorsement and wide support, the Montgomery County Public Schools will continue its development to serve its students and community in the most effective way possible.

Education is a process that encompasses the total experiences of each individual throughout a lifetime of formal and informal learning. The school program, as a keystone in this process, should provide opportunities and encouragement for students to acquire knowledge, to explore ideas, to ask questions, and to seek answers that will lead to sound and useful conclusions.

The probability of success motivates students to learn. Each school must create a program and maintain a climate in which every student has opportunities for success. Each individual is unique, and the school shall encourage that uniqueness. The school should help the student understand his values and the values of others.

The school program, while developing the skills of learning, should be based on the study of broad human concerns, flexible enough to deal with changing concerns and at the same time related to the needs, interests, and concerns of each student. The program should offer opportunities for decision-making. It should help the student develop the capacity to learn throughout his lifetime, to respond to and understand other human beings, and to accept full responsibility for the results of his actions.

Therefore, the Montgomery County Public Schools dedicates itself to provide the opportunity, encouragement, and guidance to make it possible for every child to attain the following goals of education:

The Goals of Education

ACADEMIC SKILLS

The fundamental responsibility of the school is to develop programs that enable each child to acquire those skills basic to all learning. The achievement of all other goals depends upon the success of the school in ensuring that each student, according to his own abilities, attain the following basic skills:

- **Reading**: The ability to read and comprehend written material and relate it to other knowledge
- **Composition**: The ability to write with precision, clarity and acceptable usage, whether to inform, inspire, or persuade
- **Listening and Speaking**: The ability to listen attentively and with understanding and to speak with confidence and effectiveness, whether from written material or extemporaneously
- **Mathematics**: The ability to perform computations, solve common problems of mathematics and logic, and understand the structure of mathematics so it can be a useful tool in daily living
- **Study**: The development of basic study skills so that he may acquire knowledge efficiently
- **The Arts**: The development of some of the basic disciplines and skills in the performing and creative arts to be used throughout his life for communication, expression and enjoyment
- **Observation**: The ability to identify and differentiate elements of the world around him as they are useful in personal, academic, and artistic pursuits.

PHYSICAL DEVELOPMENT

Each person matures physically at a different rate and possesses differing capabilities. The school has the obligation to help each student:

- understand the biological functioning of his body
- make the best both of physical talents and limitations
- develop good health habits, skills, and interests to maintain his body in optimum condition throughout his lifetime

INTELLECTUAL DEVELOPMENT

In addition to acquiring academic skills, each individual should develop his intellectual capabilities to the fullest extent possible. Therefore, the school will encourage each pupil:

- to think creatively
- to reason logically
- to apply knowledge usefully
- to deal with abstract concepts
- to solve problems

Illustration 19. Portion of the budget discussion guide, CHOICES FOR OUR CHILDREN, indicating the Long Range Goals of the Montgomery County Public Schools. (25)

THE INDIVIDUAL AND SOCIETY

Every person must learn to live in a society. The school must help each student develop an understanding of man and of how the individual depends upon others and they on him. This requires that each student gain:

- knowledge of himself and the characteristics, needs, and desires he shares with others
- sensitivity to others and their ideas, and the ability to act responsibly in various situations
- the ability to function productively as a member of a group
- familiarity with the legal, moral, ethical, and cultural heritages of his and other societies
- knowledge of the various political systems and philosophies of the world

SCIENTIFIC UNDERSTANDING

Man must exist in the natural world. The school must help each student understand nature's impact on man and man's impact on nature. This requires that each student gain:

- knowledge of natural phenomena and their effect on man
- understanding of scientific advances and their part in modern technology
- understanding of the scientific method
- appreciation of the ways in which the application of scientific principles can improve the quality of life while preserving the natural order

AESTHETIC EXPRESSION

Man, to realize his full potential, must be able to sense and appreciate beauty in the world around him, whether created by nature or by man. The school must help each student gain:

- knowledge of the nature of the creative and performing arts
- experience with a wide variety of art forms
- a perspective for developing his own aesthetic criteria and tastes
- understanding of the contribution of the arts to human communication

CAREER DEVELOPMENT

Productive and satisfying work enriches man's life; and with increasing leisure time, many people will use various occupational skills for avocational purposes as well. The school must help each student gain:

- knowledge and appreciation of the wide variety and interrelationships of occupations in modern society
- opportunities to explore potential occupations in relation to personal aptitudes and interests, unrestricted by stereotypes of sex, race, or socio-economic level
- the knowledge, skills, and abilities that enable him to secure satisfying employment, embark upon further training and education in a chosen career field, and adapt occupational talents to changing job demands and opportunities

COMMITMENTS

The Board of Education and the staff of the Montgomery County Public Schools must create and maintain an educational environment that promotes the attainment of these goals by all students. Toward this end, therefore, the public schools make the following commitments to the citizens of Montgomery County:

- *To attract and retain the most qualified and best trained staff possible through dynamic programs of recruitment, supervision, and continuing inservice training and staff development opportunities*
- *To develop and implement a comprehensive and flexible instructional program to achieve the aforementioned goals and to provide the facilities, materials, and equipment needed to enhance the effectiveness of the program*
- *To evaluate the effectiveness of the instructional program continuously, and regularly report the findings to students, parents, staff, and the community*
- *To adopt new and different approaches when it is determined that they will contribute more effectively to the fulfillment of the goals*
- *To encourage a continuing dialogue with the entire community, making every effort to communicate needs and achievements, and to be responsive to the needs and aspirations of the school community*
- *To utilize facilities and staff, in cooperation with other agencies, in the development of preschool, community school, and adult education programs that will meet the continuing educational needs of all citizens*
- *To provide an accountability procedure for informing county citizens of the objectives and costs of their school system and of reporting periodically on the educational investments made with their tax dollars.*

Illustration 20. Portion of the budget discussion guide, CHOICES FOR OUR CHILDREN, indicating the Long Range Goals of the Montgomery County Public Schools. (25)

OFFICE MEMO

DALLAS INDEPENDENT SCHOOL DISTRICT
SCHOOL ADMINISTRATION BUILDING 3700 ROSS AVE.

TO: Operation Involvement Participants

FROM: Gerald N. King

SUBJECT: Priority Ranking of Needs

DATE: January 12, 1973

The attached needs statements represent the end of the Needs Assessment phase of the budget preparation cycle. The needs on the attached pages are listed in a composite rank order. This order was obtained by adding up the ranks assigned by each group and assigning the highest priority to the lowest sum. You will note that there was a very high correlation of agreement among the various groups.

Our next responsibility is to translate the needs into goals and objectives and propose some possible solutions to the identified needs. As alternative methods for meeting the needs are suggested, these will be planned out to determine if the projected payoff will indeed solve our problems and if it is worth the cost. This phase is scheduled to culminate at our Board of Education Retreat on February 22nd and 23rd.

GNK:sp

Illustration 20. Needs Assessment and Priority Ranking of Needs report to citizen participants from the Dallas Independent School District. Illustrations 20-22. (26)

EARLY CHILDHOOD EDUCATION
COMPOSITE RANKINGS

Needs Statements	PTA RANK	PRIN. RANK	TCHR. RANK	BOARD RANK	EXEC. TEAM
1. To provide Early Childhood classes for all five-year-old children in the District born prior to February 1, 1968.	4	1	1	1	1
2. To establish Multi-Age Modules (K-1, 2-3) for more effective instruction in the District's elementary schools.	3	3	4	2	3
3. To provide Early Childhood classes for all five-year-old children born prior to September 1, 1968, who are eligible for special funding under state and federal guidelines.	6	4	3	5	4
4. To provide additional instructional assistance in the form of teacher aides for Early Childhood teachers.	13	2	2	4	2
5. To maintain cost/effectiveness of Early Childhood programs.	1	9	8	3	5
6. To increase parental involvement in the Early Childhood program.	2	7	5	8	6
7. To improve procedures for recruitment and selection of Early Childhood Education personnel.	10	5	6	6	8
8. To evaluate current programs that have criterion-referenced curricula.	5	11	7	7	11
9. To expand present staff development efforts for Early Childhood teachers.	12	6	11	9	9
10. To provide additional resource teachers for Early Childhood Education professional personnel.	8	8	9	10	13
11. To conduct process and product evaluations of designs that are concerned with: Total Program Effectiveness, Individualization of Instruction, Pupils' Attitudes Toward School, Pupils' Ability to Assume Responsibility.	11	12	10	11	7
12. To complete Early Childhood Education curricula in a criterion-referenced style for all areas of learning.	9	10	12	12	10
13. To secure more effective interaction with community groups and patrons.	7	13	13	13	12

Illustration 21. Needs Assessment and Priority Ranking of Needs report to citizen participants from the Dallas Independent School District .(26) Illustrations 20-22.

ELEMENTARY OPERATIONS
COMPOSITE RANKINGS

Needs Statements	PTA RANK	PRIN. RANK	TCHR. RANK	BOARD RANK	EXEC. TEAM
1. To provide for continuing emphasis on developmental reading programs.	1	1	1	1	1
2. To provide sufficient variety and amounts of quality instructional materials.	3	2	2	7	2
3. To provide further studies for seeking alternative solutions to learning problems.	6	3	3	3	3
4. To expand the comprehensive Special Education program through further implementation of the Plan A concept.	13	4	8	2	4
5. To utilize paraprofessional personnel more effectively.	2	11	5	9	6
6. To emphasize the expanding role of the school librarian toward instructional and/or reading support.	4	9	7	5	10
7. To evaluate the effects of individualization on the District's elementary instructional areas.	10	6	10	4	8
8. To expand the Bilingual Education Program.	5	8	6	12	11
9. To provide for additional pilot programs in Career Awareness.	7	10	9	11	9
10. To provide more effective management support for principals.	14	5	14	8	5
11. To determine the appropriateness of standardized tests currently used by our District.	8	12	4	13	12
12. To provide additional staff development efforts in the areas of Team-Teaching, Developmental Reading, Career Awareness, Teacher Evaluation Procedures, and the Management Team Concept.	15	7	13	14	7
13. To broaden the scope of the Physical Education program.	11	17	11	10	14
14. To determine the optimum mix of student and teacher characteristics for producing maximal learning.	16	14	16	6	15
15. To determine the effects of specified programs on the attitudes and achievements of students.	9	16	12	17	13
16. To project future enrollments for each elementary school area.	17	13	15	15	16

Illustration 22. Needs Assessment and Priority Ranking of Needs report to citizen participants from the Dallas Independent School District.(26). Illustrations 20-22.

dallas independent school district

Nolan Estes
[illegible]

May 15, 1975

TO: Members of the Board of Education

SUBJECT: General Superintendent's Priorities--1975/76

As the executive officer for the Board of Education, the General Superintendent must exert the leadership to create and maintain a superior learning environment in which the children and youth of Dallas may receive quality education. Quality education is founded on acquisition of those basic skills, concepts and values requisite not only to effective functioning as a productive citizen in American society but indeed to the improvement of that society.

Please consider the following areas of concern that I feel should receive emphasis during the coming year.

Fiscal Management

Goal: Provide improved management of the District's resources.

Objectives:
1. Assure that income generated by local taxes plus State funding is sufficient to support a quality educational program.
2. Assist staff to understand its responsibility for continued solvency.
3. Restrict expended/allocated discrepancies to a maximum of .5%.
4. Review selection of most cost effective program alternatives in a random sample of elementary and secondary schools.
5. Assure long-range fiscal stability.
6. Improve the efficiency of business operations.
7. Provide for effective internal accounting controls.

Illustration 23. Priorities of the Dallas Superintendent, to be considered in budget preparation. Excerpt from 5 page memo.(27)

Chapter III

Developing the General Fund Budget

The General Fund can be described as being those resources available to finance the educational and support programs of the district. (The General Fund does not include special funds that are for specific purposes [see Chapter V].) The General Fund budget is a record of the planned expenditure of the available resources.

Expenditure Plan

In Chapter I the need to analyze the educational program and support services in order to conduct proper budget planning was presented. Such an analysis requires the budget planner to identify resource needs in terms of (1) the number of students to be served; (2) the number of staff required; (3) the type and quantity of materials, services, and facilities needed; and (4) the support services involved in supplementing the program. Once these factors have been identified, the budget planner must convert the resource needs into an expenditure plan expressed in terms of monetary appropriations.

Appropriations must be made on at least two bases—expenditure of objects and expenditure of programs. The two bases are described in the *California School Accounting Manual.*[1] The extent to which a district goes beyond the required minimum levels of expenditure planning and budgeting remains a matter of local determination. Appropriations must be by objects of expenditure to facilitate expenditure planning by programs. Such an approach provides basic planning data, proper budget control bases, and a format for minimum expenditure reporting.

[1] *California School Accounting Manual.* School Business Administration Publication No. 8. Sacramento: California State Department of Education, 1973.

Expenditures by Object

There are seven major object of expenditure classifications:

1. Certificated salaries
2. Classified salaries
3. Employee benefits
4. Replacement of books, supplies, and equipment
5. Contracted services and other expense
6. Capital outlay
7. Other outgo

An appropriation category for contingencies is discussed in "The Balancing of Expenditures and Revenues," pages 13 and 14.

Budget guidelines should be established through board policy to achieve proper expenditure appropriations. Examples of such guidelines include the following:

1. Staffing ratios
   - a. Certificated
     - 1) Pupil-teacher
       - a) Kindergarten
       - b) Primary grades
       - c) Middle grades
       - d) Secondary grades
     - 2) School administration
       - a) Principal
       - b) Vice-principal
       - c) Assistant principal
       - d) Deans
     - 3) Supervisors
       - a) Directors
       - b) Coordinators
       - c) Consultants
       - d) Special subject supervisors
     - 4) Librarians
     - 5) Pupil welfare
       - a) Counselors
       - b) Social workers
       - c) Psychologists

Illustration 24. Budget guidelines to be established by board policies as recommended by the California Department of Education. (28) Illustrations 24-25.

d) Nurses
e) Other health personnel
b. Classified
1) Aides
2) Administrators
3) Clerical
a) School clerical
b) Administrative clerical
4) Maintenance
5) Operations
a) Custodians
b) Grounds
6) Food service
7) Transportation
8) Other classified
c. Special education
2. Salary schedules (should be determined after assessment of financial resources and staffing needs)
3. Employee benefit program
a. Required (types and contributions established by law)
1) State Teachers' Retirement System (STRS)
2) Public Employees' Retirement System (PERS)
3) Old Age, Survivors, Disability, and Health Insurance (OASDHI)
4) Workmen's compensation insurance
5) Unemployment insurance
b. Optional (e.g., health and welfare)
1) Fully paid
2) Partially paid
4. Allocation ratios
a. Books
b. Supplies
c. Instructional media
d. Field trips
e. Equipment replacement
f. New equipment
g. Administrative supplies
h. Contracted services
i. Other supplies or services
5. Support programs
a. Instructional administration
b. Instructional media
c. School administration
d. Pupil services
1) Counseling
2) Health
3) Guidance
e. District administration
f. Maintenance
g. Operations
h. Transportation
6. Auxiliary programs
a. Community services
1) Civic center
2) Recreation
b. Food services
c. Facilities

Expenditures by Program

There are four major program reporting levels required in the *California School Accounting Manual*–Instructional, Support Services, Auxiliary, and Other Outgo. Each of these programs may have numerous subclassifications.

Estimates of Revenue

Local taxes and state apportionments are the two main sources of revenue. (A plan of expenditures and the availability of funds were examined in the preceding chapters.) Assistance in exploring the various possible sources of income is available from the office of the county superintendent of schools. In 1972-73, legislation provided for income limitations based on local and state sources. The county superintendent was required to compute each district's 1972-73 revenue base, the 1973-74 revenue limit, and the tax rate. In each succeeding year, the superintendent is required to compute the revenue limit for each district in the county.

Revenue Base per A.D.A. for 1972-73

The 1972-73 revenue base was determined by specified local tax revenue, areawide and equalization aid offset tax income, tuition, and state aid. The total revenue from these sources was divided by the 1972-73 second-period foundation-program-apportionment average daily attendance (a.d.a.) to calculate a 1972-73 base revenue per a.d.a. The adjusted 1972-73 revenue base per a.d.a. will serve as the basis for projecting the revenue limit for 1973-74 and future years.

Revenue Limit Income

The revenue limit per a.d.a. is made up of foundation program apportionments, equalization aid offset income, secured income, unsecured income, and prior-year tax income. After the base revenue limit per a.d.a. for the budget year has

Illustration 25. Budget guidelines to be established by board policies as recommended by the California Department of Education. (28) Illustrations 24-25.

I. AVERAGE COST FOR NEW POSITIONS

A. Professional Staff

Salaries-- Increment Step 5 and appropriate salary range

Other Current Expenses	
Supplies and Mileage	$ 210
Equipment	
Desk - 60 x 36	177
Chair	66
Bookcase (3-shelf)	41
Side chair (2)	64
File (legal - 4-drawer)	96
Work Table - 60 x 30	91
Miscellaneous	20
Sub-Total Equipment	$ 555

B. Secretary

Salary (SR-11, Step B	$6,696
Other Current Expenses	
Supplies	105
Equipment	
Desk	271
Chair	40
Typewriter	550
File (legal - 4-drawer)	96
Table - 60 x 30	91
Side Chair (2)	64
Miscellaneous	30
Sub-Total Equipment	$1,142
TOTAL SECRETARY	$7,943

C. Clerk or Typist

Salary (SR-7, Step B)	$5,508
Equipment	
Desk	225
Chair	32
Typewriter	550
Miscellaneous	15
Sub-Total Equipment	$ 822
TOTAL CLERK OR TYPIST	$6,330

Standard Price and Cost Information. Unless otherwise justifiable, program personnel should use the standard price and cost information included in this report (see Exhibit B). These standard cost information have been provided to assure uniformity and accuracy, and to facilitate budgeting.

Illustration 26. Budget guidelines covering standard price and cost information to be used in budget preparation as adopted by the Hawaii Department of Education. (29) Excerpt.

Submit in Duplicate To:

Chief, Public School Finance Division
Department of Finance and Administration
State Capitol Building
Santa Fe, New Mexico 87503

STATE OF NEW MEXICO

PUBLIC SCHOOL BUDGET

1975-1976

EXPENDITURE CLASSIFICATIONS		1 ACTUAL EXPENDITURES 1973-74	2 NO. OF PERSONS UNITS OF TENTHS	3 ESTIMATED EXPENDITURES 1974-75	4 NO. OF PERSONS UNITS OF TENTHS	5 PROPOSED BUDGET 1975-76 *ALL OTHER NON-OPER. BUDGETS	6 NO. OF PERSONS UNITS OF TENTHS	7 PROPOSED OPERATIONAL	8 NO. OF PERSONS UNITS OF TENTHS	9 APPROVED AT HEARING
1.1XX ADMINISTRATION										
1.1XX Salaries-Administration										
Superintendent	1.110									
Administrative Associates	1.120									
Administrative Aides	1.130									
Secretary Clerical-Technical	1.140									
1.3XX Purchased Services-Admin.										
Audit	1.310									
Legal Services	1.320									
Election Expense	1.330									
Bond Retirement Fees	1.340									
Other Purchased Services	1.390									
1.4XX Supplies & Matls.-Admin.										
General Supplies and Matls.	1.400									
1.5XX Travel-Administration										
Travel	1.500									
1.9XX Other-Board of Education										
Board of Education Dues	1.930									
Board of Education Travel	1.950									
Board of Ed.-Other Expense	1.990									
1XXX Series Sub Total										

*Complete separate line item budget on authorized budget form (PSF Budget Form 2) for each program.

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Illustration 27. Blank form obtainable from State Department of Education. PUBLIC SCHOOL BUDGET 1975-1976 State of New Mexico. Excerpt.

93

MONTHLY CASH REPORT

Submit by 15th of Month To:
Chief, Public School Finance Division
Department of Finance and Administration
Santa Fe, New Mexico — 87503

STATE OF NEW MEXICO
1975-1976

FOR DATA PROCESSING ONLY
DP Code No.

RECEIPT CLASSIFICATION	RECEIPT CODE	TOTAL RECEIPTS THIS MONTH	PREVIOUS TO DATE	GRAND TOTAL TO DATE
OPERATIONAL FUND:				
District School Tax Levy	10.11			
Fees from Patrons	10.12			
Tuition From Out of State	10.13			
Earnings from Investments	10.14			
Rent	10.17			
Sale of Real Property, Equipment	10.18			
Miscellaneous Revenue from Local Sources	10.19	*		
State Equalization Guarantee	30.11			
Out-of-State Tuition	30.12			
Emergency	30.13			
Program Enrichment	30.14			
Transportation	30.20			
Motor Vehicle License Fees	30.30			
Other Special State Revenue	30.40	*		
State Instructional Materials	30.60			
P. L. 874	40.12			
P. L. 864, Title III	40.13			
Forest Reserve Income	40.15			
Vocational Programs	40.20			
Other Vocational - Special Projects	40.21			
Other Special Federal Revenue	40.40	*		
Incoming Transfers	60.00			
SUB-TOTAL OPERATIONAL FUND				
Adjustements	70.00			
TOTAL OPERATIONAL FUND				
DEBT SERVICE INTEREST LEVY	10.20			
Accrued Int. & Prem. from Sale of Bonds	10.21			
Earnings from Investments	10.14			
TOTAL INTEREST FUND				
DEBT SERVICE PRINCIPAL LEVY	10.22			
Earnings from Investments	10.14			
TOTAL PRINCIPAL FUND				
BUILDING FUND (Sale of Bonds)	50.00			
Earnings from Investments	10.14			
TOTAL GENERAL BUILDING FUND				
FEDERAL PROJECT FUNDS	40.30	**		
Adjustements	70.00			
TOTAL FEDERAL PROJECTS FUND				
OTHER FUND: Johnson O'Malley	40.14			
TOTAL OTHER FUND:				

Illustration 28. Blank form for Monthly Cash Report obtainable from State Department of Education, New Mexico. (30) Excerpt.

Commonwealth of Kentucky
DEPARTMENT OF EDUCATION
Division of Finance

Form F-1
Rev. 6-70
Page 1

GENERAL BUDGET

FOR SCHOOL YEAR 1975-76

_____ School District, County of _____
(Name of District)

TO THE STATE BOARD OF EDUCATION
FRANKFORT, KENTUCKY

In compliance with the law and the regulations of the State Board of Education, we, the Board of Education of the above-named pool district hereby submit to you for approval our General School Budget showing the estimated expenditures, the estimated receipts the rate of levy specified by this board, and the County Clerk's certification of the levy made for the succeeding school year July 1, 1975 to June 30, 1976.

This budget provides for a school term of _____ months

ESTIMATED EXPENDITURES

Code		
111-155	ADMINISTRATION Include all payments for salaries of superintendents, assistant superintendents, clerks and stenographers for superintendents, finance officer and secretary to board; also expenditures for office supplies and other miscellaneous expenses in connection with the office of superintendent. Includes expenditures for school board per diem, travel expense, legal services, tax collection, and contractual services for administration.	$ _____
211-269	INSTRUCTION Include salaries of principals, supervisors, regular classroom teachers; also special and other instructional staff. Include amounts to be expended for substitute teachers, secretarial and clerical assistants; costs of library books and library supplies, audio-visual materials, tests, supplementary books, teaching supplies, and instructional travel.	$ _____
311-353	ATTENDANCE SERVICES Include salaries of director of pupil personnel, school social worker, and other attendance personnel, including secretarial and clerical. Also include costs of contractual services, supplies, travel, and other expenses relating to the area of school attendance.	$ _____
411-453	HEALTH SERVICES Include contract with Health Department and any other expenses connected with health services.	$ _____
511-558	PUPIL TRANSPORTATION SERVICES Include salaries of school bus drivers, supervisors, mechanics, or other employees connected with the school transportation program. Also amounts to be expended for contracted bus service, replacements of transportation vehicles, costs of gasoline, oil, tires, repair parts, insurance.	$ _____
611-659	OPERATION OF PLANT Include wages of plant engineers, building supervisors and custodial services; expenditures for heat, fuel, water and sewerage, light and power, telephone service, and custodial and other supplies related to plant operation. Also include contractual services for operation of plant.	$ _____
711-754	MAINTENANCE OF PLANT Include all expenditures for repair and maintenance of the school buildings, grounds, and equipment; also contractual services for maintenance of plant and piece-for-piece replacement of equipment.	$ _____
851-881	FIXED CHARGES Include contributions to social security; insurance premiums on property, fidelity bonds, employee insurance and board-owned vehicles except school buses. Also include rentals on land and buildings and contingencies.	$ _____
	A. TOTAL CURRENT EXPENSES, CODES 111-881 INCLUSIVE	$ _____

Illustration 29. Blank form for Tax Rate (GENERAL) Budget, Kentucky Deaprtment of Education. (30) Excerpt.

Form F-10
Rev. 7-1-68

DEPARTMENT OF EDUCATION

DIVISION OF FINANCE

CLOSE ESTIMATE OR WORKING BUDGET

_____ Board of Education for the school year 1975-76

in _____ County.

Prepare four copies of this budget. File three copies with the Division of Finance on or before September 15.

DETAILED CODE CLASSIFICATION OF RECEIPTS

CODE NO.	ITEM	ESTIMATED FOR YEAR 1975-76	RECEIVED FOR YEAR 1974-75	RECEIVED FOR YEAR 1973-74
	A. Balance on hand beginning of year Cash and Investments			
	REVENUE FROM LOCAL SOURCES	xxxx	xxxx	xxxx
	TAXATION	xxxx	xxxx	xxxx
11	General Property Tax			
12	General Property Delinquent Tax			
13	Revenue in lieu of Taxes			
14	Public Service Companies Tax			
15	Distilled Spirits Tax			
16	Bank Shares Tax			
17	Poll Tax			
18	PERMISSIVE TAXES	xxxx	xxxx	xxxx
18.01	Occupation License Tax			
18.02	Utilities Gross Receipts License Tax			
18.03	Excise Tax			
19	Other Taxes			
	TUITION	xxxx	xxxx	xxxx
21	TUITION FROM PATRONS	xxxx	xxxx	xxxx
21.01	Tuition from Patrons for Regular Program			
21.02	Tuition from Patrons for Summer Program			
22	Transfer Tuition			
23	Other Tuition			
	OTHER REVENUE FROM LOCAL SOURCES	xxxx	xxxx	xxxx
31	Earn. from Invest. Sav. Accts. & Cert. of Dep.			
32	RENTAL OF SCHOOL FACILITIES	xxxx	xxxx	xxxx
32.01	Rent of School Buildings & Grounds			
32.02	Rent of Buses			
32.03	Other Rental			
33	Non-Public School Transportation			
34	Student Fees			
35	Other Revenue Receipts			
	REVENUE FROM STATE SOURCES	xxxx	xxxx	xxxx
41	Foundation Program Fund			
42	Travel			
43	Other			
	FEDERAL AID THROUGH THE STATE	xxxx	xxxx	xxxx
51	PUBLIC LAW 864—NDEA	xxxx	xxxx	xxxx
51.01	Public Law 864; Title III			
51.02	Public Law 864; Title V-A			

Illustration 30. Blank form for operating (CLOSE ESTIMATE OR WORKING) Budget, Kentucky Department of Education. (30). Excerpt.

EXPENDITURES

CODE NO.	ITEM	ESTIMATED FOR YEAR 1975-76	EXPENDED FOR YEAR 1974-75	EXPENDED FOR YEAR 1973-74
	ADMINISTRATION	xxxx	xxxx	xxxx
	SALARIES	xxxx	xxxx	xxxx
111	Superintendent	xxxx	xxxx	xxxx
111.01	Superintendent			
111.02	Assistant Superintendent			
112	Secretary to Board of Education			
113	Clerks & Stenographers			
114	Attorney to Board of Education			
115	School Bus. Admin. & Other Cert. Staff			
116	Other Administrative Staff			
117	Tax Collector (Salary)			
118	School Board Per Diem			
	CONTRACTUAL SERVICES	xxxx	xxxx	xxxx
131	Rental of Equipment			
132	Other Contractual Service for Administration			
	OTHER EXPENSES	xxxx	xxxx	xxxx
151	Tax Collector (Fee)			
152	Administrative Travel			
153	Administrative Supplies			
154	Printing & Publishing			
155	Miscellaneous			
	H. Total For Administration			
	INSTRUCTION	xxxx	xxxx	xxxx
	SALARIES	xxxx	xxxx	xxxx
211	Principals — Secondary	xxxx	xxxx	xxxx
211.01	Principals			
211.02	Assistant Principals			
212	Principals — Elementary	xxxx	xxxx	xxxx
212.01	Principals			
212.02	Assistant Principals			
213	Supervisors			
214	Teachers — Secondary			
215	Teachers — Elementary			
216	Special Instructional Staff	xxxx	xxxx	xxxx
216.01	Librarians — Secondary			
216.02	Librarians — Elementary			
216.03	Guidance Personnel — Secondary			
216.04	Guidance Personnel — Elementary			
216.05	Television Personnel			
216.06	Other			
221	Other Instructional Staff	xxxx	xxxx	xxxx
221.01	Adult Education			
221.02	Others			
222	Summer School Staff			
223	Substitute Teachers — Sick Leave	xxxx	xxxx	xxxx
223.01	Secondary			
223.02	Elementary			
224	Substitute Teachers — Other Leave	xxxx	xxxx	xxxx
224.01	Secondary			
224.02	Elementary			
225	Secretaries, Clerical Assistants, Etc.	xxxx	xxxx	xxxx
225.01	Secretaries & Clerical Assistants			
225.02	Teacher Aides			
	CONTRACTUAL SERVICES	xxxx	xxxx	xxxx

Illustration 31. Excerpt from CLOSE ESTIMATE OR WORKING BUDGET form, Kentucky Department of Education. (30).

Q–006

FILE ONE COPY ON OR BEFORE JULY 31, 1975

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF EDUCATION

1974-1975 SCHOOL RETURNS

End of Year PUPIL AND FINANCIAL REPORT

Town (City).....**Code**.....

Region.....**Code**.....

I hereby certify tha all the statements contained in these School Returns are true to the best of my knowledge and belief. A true statement, made under the penalties of perjury.

....

(Date) Superintendent of Schools

Illustration 32. Cover of School Returns 1974-1975 form required of all public school districts in Massachusetts. Illustrations 32 and 33.

SCHEDULE A. REGULAR DAY PROGRAM EXPENDITURES

19

YEAR ENDING JUNE 30, 1975

EXHIBIT I: INSTRUCTIONAL SERVICES

LINE NO.	CODE	DESCRIPTION	TOTAL	PRE-SCHOOL 11c	KINDER-GARTEN 1.b	ELEMENTARY Excluding Kindergarten 11c	JUNIOR HIGH MIDDLE SCHOOL 21	SENIOR HIGH 31
				(a)	(b)	(c)	(d)	(e)
1.	2000	**INSTRUCTIONAL SERVICES**						
2.	2100-01	Salaries–Professional–SUPERVISION						
3.	2200-01	Salaries–Professional–PRINCIPALS						
4.	2300-01	Salaries–Professional–TEACHING						
5.	2500-01	Salaries–Professional–LIBRARY						
6.	2600-01	Salaries–Professional–AUDIO VISUAL						
7.	2700-01	Salaries–Professional–GUIDANCE						
8.	2800-01	Salaries–Professional–PSYCHOLOGICAL						
9.	2900-01	Salaries–Professional–EDUCATIONAL T.V.						
10.	2000-02	Salaries–Clerical						
11.	2000-03	Salaries–Instructional Aides						
12.	2000-03	Salaries–Other						
13.	2000-04	Contract Services						
14.	2000-05	Supplies and Materials						
15.	2000-06	Other Expenses						
16.								
17.		**FUNCTION TITLES**						
18.	2100	SUPERVISORY SERVICES						
19.	2200	PRINCIPAL'S OFFICE						
20.	2300	TEACHING SERVICES						
21.	2400	TEXTBOOK PROGRAMS						
22.	2500	LIBRARY SERVICES						
23.	2600	AUDIO VISUAL SERVICES						
24.	2700	GUIDANCE SERVICES						
25.	2800	PSYCHOLOGICAL SERVICES						
26.	2900	EDUCATIONAL T.V. SERVICES						
27.		TOTAL INSTRUCTIONAL SERVICES (18–26)						

Illustration 33. Excerpt from annual School Return form used by all Massachusetts public school districts to report revenues and expenditures annually. (30)

GENERAL FUND

CHART OF STANDARD EXPENDITURE ACCOUNTS

0100 ADMINISTRATION

0111 SALARIES, BOARD OFFICIALS
0112 SALARIES, EDUCATIONAL ADMINISTRATION
0113 SALARIES, BUSINESS ADMINISTRATION
0114 SALARIES, LEGAL SERVICES
0115 SALARIES, TAX COLLECTION
0121 MATERIALS AND SUPPLIES, ADMINISTRATION
0124 MATERIALS AND SUPPLIES, LEGAL SERVICES
0125 MATERIALS AND SUPPLIES, TAX COLLECTION
0131 EXPENSES, ADMINISTRATION
0134 EXPENSES, LEGAL SERVICES
0135 EXPENSES, TAX COLLECTION
0151 CONTRACTED AUDITING SERVICES
0154 CONTRACTED LEGAL SERVICES
0155 CONTRACTED TAX COLLECTION SERVICES
0159 OTHER CONTRACTED SERVICES FOR ADMINISTRATION

0200 INSTRUCTION

0211 SALARIES, PRINCIPALS
0212 SALARIES, SUPERVISORS OR COORDINATORS
0213 SALARIES, TEACHERS
0214 SALARIES, LIBRARIANS
0216 SALARIES, OTHER INSTRUCTIONAL STAFF
0218 SALARIES, INSTRUCTIONAL ASSISTANTS
0219 SALARIES, SECRETARIAL, CLERICAL, OTHER PERSONNEL
0221 TEXTBOOKS
0222 TEACHING SUPPLIES
0223 LIBRARY BOOKS AND SUPPLIES
0224 AUDIOVISUAL MATERIALS
0229 OTHER MATERIALS AND SUPPLIES FOR INSTRUCTION
0231 EXPENSES, IN-SERVICE TRAINING
0239 EXPENSES, OTHER, FOR INSTRUCTION
0250 CONTRACTED SERVICES FOR INSTRUCTION

0300 PUPIL PERSONNEL SERVICES

0311 SALARIES, DIRECTORS, COORDINATORS, SUPERVISORS
0312 SALARIES, ATTENDANCE PERSONNEL
0313 SALARIES, GUIDANCE & PSYCHOLOGICAL PERSONNEL
0319 SALARIES, CLERICAL AND OTHER CLASSIFIED PERSONNEL
0320 MATERIALS AND SUPPLIES, PUPIL PERSONNEL SERVICES
0330 EXPENSES, PUPIL PERSONNEL SERVICES
0350 CONTRACTED SERVICES, PUPIL PERSONNEL SERVICES

Illustration 34. Excerpt from summary pages of the Chart of Standard Expenditure Accounts, Pennsylvania Department of Education.

for the school system as a whole. The accounts are titled, classified and coded below.

0111 SALARIES, BOARD OFFICIALS

Charge to this account the salary of the Secretary and Treasurer of the Board who is elected by the School Directors, and the salaries of administrative, stenographic, and clerical assistants serving these officials. When the Secretary also acts in the capacity of Business Manager his salary should be prorated between this account and 0113 - BUSINESS ADMINISTRATION.

Amounts paid for bank service charges when a bank acts in the capacity of Treasurer of the Board on a contracted basis are recorded as Contracted Services in the 0150 Series of Accounts.

0112 SALARIES, EDUCATIONAL ADMINISTRATION

Charge to this account salaries of the Superintendent of Schools, and salaries of personnel who assist him in the general administration of the school system affairs, including the salaries of stenographic and clerical assistants. When a Supervising Principal performs the functions of a Superintendent, the full or prorated portion of his salary is recorded in this account.

When a member of the Superintendent's staff, other than the Superintendent, also teaches as a part of regular assignment, part of the salary is charged to the 0200 Series - INSTRUCTION, in proportion to the time engaged in teaching.

Also record in Account 0112 as a noncash expenditure the amount which is deducted from the District's Appropriation by the Department of Public Instruction for salaries of the County Superintendent office personnel, and record the deduction as noncash revenue under REVENUE FROM STATE SOURCES in the Basic Instructional Subsidy Account 2111.

Do not charge to this account the salary of any assistant to an Educational Administrator whose primary assignment pertains to business affairs; such salary shall be charged in full to Account 0113 - SALARIES, BUSINESS ADMINISTRATION.

Expenditures for educational administrative services by personnel who are not on the payroll are recorded as Contracted Services in Account 0159 - OTHER CONTRACTED SERVICES.

0113 SALARIES, BUSINESS ADMINISTRATION

Charge to this account salaries of the business officer of the school

Illustration 35. Excerpt from Chart of Standard Expenditure Accounts (32), Pennsylvania Department of Education.

Date Issued: July 1, 1975 Effective Date: January 1, 1976

Subject: THE "EDUCATIONAL ACCOUNTABILITY ACT OF 1971" and the "FINANCIAL POLICIES AND PROCEDURES ACT"

I. DIRECTIVES

The "Educational Accountability Act of 1971":

> "The general assembly hereby declares that the purpose of this article is to institute an accountability program to define and measure quality in education, and thus to help the public schools of Colorado to achieve such quality and to expand the life opportunities and options of the students of this state; further, to provide the local school boards assistance in helping their school patrons to determine the relative value of their school program as compared to its cost."
> (Colorado Revised Statutes, 1973, 22-7-102(1))

The "Financial Policies and Procedures Act":

> "It is the purpose of this article to develop for the public schools a program-oriented budget format which will relate anticipated costs and actual costs to designated programs."
> (Colorado Revised Statutes, 1973, 22-44-202)

> "The financial policies and procedures handbook so adopted shall be compatible with the provisions of the "Accountability Act of 1971", but shall be limited primarily to the relating of budgeted and actual costs to designated programs."
> (Colorado Revised Statutes, 1973, 22-44-203(2))

II. A LOCAL PROGRAM BUDGET: BASIC CONCEPTS

Rationale: The function of program budgeting is to insure that school board members and school district personnel, in their deliberations and decisions about budgeting matters, develop a local program budget.

Basic Concepts: The following diagram presents the four basic concepts which relate program budgeting to the budgeting process.

Illustration 36. Excerpt from Colorado Department of Education's FINANCIAL POLICIES AND PROCEDURES HANDBOOK. See also illustration 37.

Date Issued: July 1, 1975 Effective Date: January 1, 1976

Subject: THE "EDUCATIONAL ACCOUNTABILITY ACT OF 1971" and the "FINANCIAL POLICIES AND PROCEDURES ACT"

Basic Procedures

1. Planning: improve statement of goals and write learner, staff, and program objectives.

   Planning begins with the refinement of district goals for students and with the identification of initial student needs relative to the established goals. Once the goals and needs have been developed, the next step is to write learner, staff, and program objectives. The objectives state what the learner is to do, what the staff is to do, and what the program (yet to be decided) is to accomplish.

2. Programming: develop alternative new program or proposed methods for improving existing programs - citing anticipated results and anticipated costs in achieving the desired objectives.

   Program structure should clearly show the relationship between student goals and objectives in a hierarchy where anticipated costs/results and actual costs/results can be determined, aggregated, and evaluated in increasingly larger units.

3. Budgeting: analyze the actual costs/results of current programs in terms of the district's goals and objectives and relate actual costs/results to anticipated costs/results of alternative new programs or changes of methods.

   It now becomes the responsibility of the business offices to allocate funds based on the established priorities. When proposed programs or changes of methods cannot be afforded, they will have to be reworked by the educational program planners, and other alternatives will have to be re-appraised. Programs related to low priority goals and objectives may have to be dropped. The decisions are not easy. However, a systematic, analytic procedure for relating priorities of student goals and objectives to priorities of anticipated cost-effective programs does facilitate program budgeting, rather than budget programming. Such a procedure is sensitive, at every step of the process, to the educational needs of the community.

4. Determine Results/Evaluation: modify programs and methods based on relating actual results to actual costs.

   After a program has been in operation for a period of time sufficiently long enough to get results, educational results can be related to costs. Value judgments can then be made as to whether or not educational programs and methods are doing what they were designed to do at justifiable costs. This is the point where program strengths and weaknesses can be identified. Using this information as a basis for planning completes one cycle of program budgeting and starts another.

Illustration 37. Excerpt from Colorado Department of Education's FINANCIAL POLICIES AND PROCEDURES HANDBOOK. See also illustration 36.

Illustration 38. Portion of revenue figures from the 1975-1976 Budget of the Minneapolis Public Schools. (40). See also illustration 39.

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MINNEAPOLIS PUBLIC SCHOOLS

GENERAL OPERATING FUND REVENUE DETAIL

	1973-74 Actual	1974-75 Budget	1975-76 Budget
iption			
cal Sources			
Taxes			
Real Estate Tax, Current	$34,699,228	$37,253,270	$38,243,857
Real Estate Tax, Delinquent	589,919	458,400	458,400
Personal Property Tax, Current	1,228,430	1,298,628	1,378,670
Personal Property Tax, Delinquent	6,592	25,000	25,000
Other	5,910	20,000	20,000
Total Taxes	$36,530,079	$39,055,298	$40,125,927
Other Revenue from Local Sources			
Tuition - Private Persons	$ 4,858	$ 8,000	$ 8,000
Tuition - Other	2,290	- - -	- - -
Interest on Investments	2,637,297	2,000,000	950,000
Rentals	37,262	27,000	27,000
Bank Excise Tax	442,602	- - -	- - -
Mortgage Registration Tax	99,493	- - -	- - -
Federal Housing Payments	48,274	49,300	45,000
Real Estate, State Rent	84,899	115,000	75,000
Other	19,741	3,300	3,300
Total Other Revenue from Local Sources	$ 3,376,716	$ 2,202,600	$ 1,108,300
ounty Sources			
County Apportionment	$ 150,950	$ 91,000	$ 66,900
Total County Sources	$ 150,950	$ 91,000	$ 66,900
tate Sources			
Endowment Fund Apportionment	$ 760,499	$ 850,000	$ 850,000
Foundation Program Aid	22,901,040	19,195,618	24,482,524
Special Instruction for Handicapped	3,039,064	2,800,000	4,230,000
Vocational Education	1,940,217	1,200,000	1,200,000
	(continued)	(continued)	(continued)

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GENERAL OPERATING FUND REVENUE

Under Local Sources, the amounts shown for real and personal property tax receipts for 1975-76, $40,105,927 total, represent 50.8% of the total general fund revenue. That part of the real estate tax paid by the state for the local taxpayer, known as homestead credit, $5,974,240, is shown under State Sources.

Interest on Inventments is estimated to yield $950,000 for 1975-76. Funds available for investment and interest rates are both expected to be considerably below levels of recent years. These investments are made solely to help offset the interest costs of short-term borrowings.

Revenues from Bank Excise Tax and Mortgage Registration Tax were discontinued January 1, 1974, by action of the 1973 Legislature.

The revenue shown for Foundation Aid for 1975-76 is based on a legislative formula which allows $900 per pupil unit less 30 mills times the 1973 adjusted assessed valuation of the district. Each pupil from an Aid for Dependent Children (AFDC) family is counted as an additional 1.1 pupil unit.

Illustration 39. Excerpt from 1975-76 Budget of the Minneapolis Public Schools explaining the revenue items and changes which have occurred since the previous year. See also Illustration 38, p. 95.

Worksheet A

Comparing estimated revenue for a current year (made during budget process for forthcoming year) with actual revenues received

	1 Estimated 1972-73	2 Actual 1972-73	3 Difference Actual over(+) or under(-) estimated	4 Estimated 1973-74	5 Actual 1973-74	6 Difference Actual over(+) or under(-) estimated
	(a)	(b)		(c)	(d)	
Total Receipts	19,839,935.	20,661,998.	(+)822,063	19,976,776.	20,750,534.	(+)773,758.
(List each line item) ↓						

Source (a) Page 97 middle column, bottom line
(b) Page 98 left column, bottom line
(c) Page 98 middle column, bottom line
(d) Page 99 (Top) left column, bottom line

Illustration 40a. WORKSHEET A - Comparing estimated revenue for a current year (made during budget process for forthcoming year)with actual revenue. See Text page 39.

Worksheet B

Comparing budgeted revenue for previous year(s) with actual revenue received.

	1 Budgeted revenue 1972-73	2 Actual revenue 1972-73	3 Difference (Actual over(+) or under(-) budget	4 Budgeted revenue 1973-74	5 Actual revenue	6 Difference
	(a)	(b)	(c)	(d)	(e)	(F)
Total Receipts	19,667,332.	20,661,998	+994,666	19,815,182.	20,750,534.	+935,352.
(List here specific line items) ↓						

Source (a) not illustrated-1972-73 Budget
(b) Page 98, left column, bottom line
(c) Column 2 minus column 1
(d) Page 97, right column, bottom line
(e) Page 99, left column, bottom line
(F) column 5 minus column 6

Illustration 40b. WORKSHEET B - Comparing budgeted revenue for previous year(s) with actual revenue received. See text page 40.

READING SCHOOL DISTRICT

RECEIPTS

	1971-72	1972-73	1973-74
FROM LOCAL SOURCES			
Current Real Estate Taxes	6,426,135.06	5,288,000.00	5,224,169.00
Public Utility Realty Tax	64,054.00	80,724.00	80,000.00
Current Per Capita	188,343.91	186,200.00	185,000.00
Current Special Head Tax	376,687.70	372,400.00	370,000.00
Earned Income Tax	1,114,050.09	1,200,000.00	1,330,000.00
In Lieu of Taxes	24,398.23	28,434.00	30,000.00
Delinquent Taxes and Penalties	353,038.81	357,000.00	567,600.00
Tuition - Non-residents	38,639.33	35,000.00	35,000.00
Interest on Investments	80,665.95	100,000.00	125,000.00
Rentals	47,389.00	88,700.00	143,000.00
Gifts & Bequests	2,978.33	---	---
Sale of Surplus Equipment	81.21	1,200.00	1,000.00
Miscellaneous Revenue	224,057.18	10,000.00	10,000.00
Total Local Sources	8,940,518.80	7,747,658.00	8,100,769.00
FROM STATE SOURCES			
Basic Instructional Subsidy	7,590,227.22	8,439,035.00	8,664,316.00
Homebound Instruction	6,392.04	3,700.00	3,500.00
Special Education	201,277.88	444,800.00	200,000.00
Transportation	20,930.86	24,903.00	25,000.00
Vocational Education	133,968.99	160,000.00	140,000.00
Rentals & Sinking Fund Payments	425,389.53	634,003.00	550,000.00
Driver Education	14,665.00	14,770.00	14,000.00
Medical & Dental Services	21,382.80	21,203.00	20,000.00
Nurse Services	62,366.50	61,842.00	60,000.00
Driver Improvement (Adult)	2,774.40	2,700.00	---
Extra Grant	44,450.11	---	---
Total State Sources	8,523,825.33	9,806,956.00	9,676,816.00
FROM FEDERAL SOURCES			
Equipment, NDEA	7,617.76	10,644.00	---
Adult Basic Ed	37,949.91	36,000.00	3,500.00
ESEA Title I	686,118.92	600,000.00	570,000.00
Other Federal Grants	37,989.09	6,000.00	---
Total Federal Sources	769,675.68	652,644.00	573,500.00
REFUNDS - Prior Years' Expenditures	7,442.85	7,700.00	5,000.00
TUITION From Other Districts	21,236.20	20,000.00	20,000.00
Total Income From Other Sources	226,904.51	81,294.00	---
Beginning Cash Balance	1,769,338.89	1,523,683.49	1,439,067.10
TOTAL RECEIPTS	20,258,942.26	19,839,935.49	19,815,152.10

Illustration 41. Excerpt from 1973-74 Budget, Reading School District showing revenue budgeted for 1973-74, estimated for 1972-73, and actual revenue for 1971-72.

READING SCHOOL DISTRICT

RECEIPTS

	1972-73	1973-74	1974-75
FROM LOCAL SOURCES			
Current Real Estate Taxes	$ 5,278,148.31	$ 5,249,169.00	$ 6,725.059.00
Public Utility Realty Tax	80,724.00	70,166.00	70,000.00
Current Per Capita Tax	188,934.67	190,000.00	190,000.00
Current Special Head Tax	377,869.04	380,000.00	380,000.00
Earned Income Tax	1,176,864.39	1,330,000.00	1,300,000.00
In Lieu of Taxes	28,434.42	26,380.00	25,000.00
Delinquent Taxes and Penalties	389,828.86	520,600.00	405,500.00
Tuition, Non-Residents	38,524.44	53,000.00	50,000.00
Interest on Investments	123,216.54	200,000.00	100,000.00
Rentals	88,980.50	100,000.00	106,000.00
Sale of Surplus Equipment	1,834.87	200.00	1,000.00
Miscellaneous Revenue	10,302.61	10,000.00	10,000.00
Total Local Sources	$ 7,783,662.65	$ 8,129,515.00	$ 9,362,559.00
FROM STATE SOURCES			
Basic Instructional Subsidy	$ 8,439,035.08	$ 8,664,316.00	$ 9,308,384.00
Homebound Instruction	3,700.19	3,500.00	3,500.00
Special Education	468,025.85	235,000.00	225,000.00
Transportation	24,903.62	30,000.00	30,000.00
Vocational Education	87,916.58	140,000.00	146,000.00
Rentals and Sinking Fund Payments	688,126.02	500,000.00	535,000.00
Driver Education	14,770.00	17,735.00	17,000.00
Medical and Dental Services	21,202.80	20,000.00	20,000.00
Nurse Services	61,841.50	60,000.00	60,000.00
Driver Improvement (Adult)	3,685.20	3,627.00	3,600.00
Extra Grant to School System	---	---	100,000.00
Total Federal Sources	$ 9,813,206.84	$ 9,674,178.00	$10,448,484.00
FROM FEDERAL SOURCES			
Equipment, NDEA	$ 10,644.08	$ 22,708.00	$ 27,000.00
Flood Loss	281,773.26	---	---
Adult Basic Education	42,428.32	61,000.00	72,150.00
E.S.E.A.	754,021.65	570,000.00	511,000.00
Other Federal Grants	23,991.01	11,133.00	35,000.00
Total Federal Sources	$ 1,112,858.32	$ 664,841.00	$ 645,150.00
REFUNDS - Prior Years' Expenditures	$ 7,849.74	$ 51,680.00	$ 15,200.00
TUTION - From Other Districts	$ 23,535.76	$ 21,300.00	$ 20,000.00
Payroll Payable	289,334.53	177,053.00	201,725.29
Revenue Received in Advance	28,638.94	---	---
		---	---
Total Income From Other Sources	$ 397,201.60	$ 177,053.00	$ 136,925.29
Beginning Cash Balance	1,523,683.49	1,607,209.70	543,969.67
TOTAL RECEIPTS	$20,661,998.40	$19,975,776.70	$21,137,087.96

Illustration 42. Excerpt from 1974-75 Budget, Reading School District showing revenue budgeted for 1974-75, estimated for 1973-74 and actual revenue for 1972-73.

READING SCHOOL DISTRICT

RECEIPTS

	1973-74	1974-75	1975-76
FROM LOCAL SOURCES			
Current Real Estate Taxes	$ 5,249,461.77	$ 6,725,059.00	$ 9,073,939.19
Public Utility Realty Tax	70,166.00	62,193.00	63,000.00
Current Per Capita Tax	196,233.79	185,000.00	185,000.00
Current Special Head Tax	392,467.39	370,000.00	370,000.00
Earned Income Tax	1,130,267.66	1,350,000.00	1,400,000.00
In Lieu of Taxes	26,380.67	27,597.00	27,600.00
Delinquent Taxes & Penalties	349,703.73	375,500.00	615,500.00
Tuition, Non-Residents	55,295.18	37,000.00	33,000.00
Interest on Investments	222,206.66	129,000.00	75,000.00
Rentals	100,689.75	136,000.00	174,000.00
Sale of Real Estate & Equipment	240.84	1,800.00	1,000.00
Miscellaneous Revenue	34,809.63	500.00	1,000.00
Total Local Sources	$ 7,827,923.07	$ 9,399,649.00	$12,019,039.19
Beginning Cash Balance	$ 1,607,209.70	$ 315,200.00	$ 265,282.00
TOTAL RECEIPTS	$20,750,534.76	$20,959,437.00	$23,344,926.19

Illustration 43. Excerpt from the 1975-76 Budget, Reading School District showing revenue budgeted for 1975-76, estimated for 74-75 and actual revenue for 1973-74.

READING SCHOOL DISTRICT

RECEIPTS

	Estimated 1975-76	Proposed 1976-77
FROM LOCAL SOURCES		
Current Real Estate Taxes	$ 8,203,786.00	$ 8,445,849.00
Public Utility Realty Tax	62,422.00	62,000.00
Current Per Capita Tax	195,000.00	193,200.00
Current Special Head Tax	390,000.00	386,400.00
Earned Income Tax	1,368,000.00	1,370,000.00
Real Estate Transfer Tax	---	27,500.00
Occupational Privilege Tax	---	245,000.00
In Lieu of Taxes	30,350.00	30,000.00
Delinquent Taxes and Penalties	392,500.00	426,000.00
Tuition, Non-Residents	27,000.00	27,000.00
Interest	151,500.00	150,000.00
Rentals	176,673.00	216,800.00
Sale of Real Estate & Equipment	1,000.00	61,000.00
Miscellaneous Revenue	16,500.00	15,000.00
Total Local Sources	$11,014,731.00	$11,655,749.00
Beginning Cash Balance	$ 170,477.00	$ 334,672.00
TOTAL RECEIPTS	$22,415,937.00	$23,574,767.00

Illustration 44. Excerpt from the 1976-77 Proposed Budget, Reading School District showing revenue budgeted for 1976-77 and estimated for 1975-76.

Worksheet C—

Identifying budget increases or decreases (in current budget) as compared to actual expenditures during year just ended.

Item or Program	1 Current Budget 1976-77	2 Actual Expenditure 1975-76	3 Difference Current budget over(+) or under(-) previous actual. #	4 %	5	6
0112 Salaries, Ed. Admin	195025	190727	+ 4298	+ 2.2%		
0131 Expenses, Adm	32300	17656	+ 14644	+ 82.0%		
0211 Salaries, Principals	508000	510098	− 2098	− 0.4%		
0213 Salaries, Teachers	9,314,672	8613908	+ 700764	+ 8%		
0239 Expenses, Inst	52795	44184	+ 8611	+ 19%		
etc						

Illustration 45a. WORKSHEET C Identifying expenditure increases or decreases in current budget as compared to previous actual expenditures. See text page 41.

Worksheet D

Identifying proposed increases or decreases in a budget for forthcoming year as compared to current year's estimated expenditures.

Item or Program	1	2 Proposed Budget 1976-77	3 Estimated Expenditures 1975-76	4 Difference Proposed budget over(+) or under(-) current estimated	5 %	6
0112 Salaries Ed. Administration		195025	191270	+ 3755	+ 2%	
0131 Expenses, Administration		32300	21950	+ 10,350	+ 47%	
0211 Salaries, Principals		508,000	500,000	+ 8,000	+ .01%	
0213 Salaries, Teachers		9,314,672	8,792,700	+521,972	5%	
0239 Other Expenses		52795	44667	+ 8,128	18%	
etc.						

Illustration 45b WORKSHEET D. Identifying proposed increases or decreases in a budget for the forthcoming year as compared to the current year's estimated expenditures.

Worksheet E

Reliability of "Estimated Expenditures". Comparing estimates (made during the budget process for forthcoming year) with actual expenditures for same year.

Item or Program	1 Estimated Expenditures 1974-75	2 Actual Expenditures 1974-75	3 Difference Actual over (+) or under (-) estimated	4 Estimated Expenditure 1973-74	5 Actual Expenditures 1973-74	6 Difference actual over (+) or under (-) est.
0111 Salary, Board	1968	2160	+ 192	1248	1296	+ 48
0112 Salaries, Ed. Admin.	176,200	170,611	- 5589	169,115	165817	- 3298
0131 Expenses, Admin.	28,350	27098	- 1252	35667	28161	- 7506
etc.						
0211 Salaries, Principals	495000	483711	- 11289	470,000	489542	+ 19542
0213 Salaries, Teachers	8,447,190	8,430,138	- 17052	8,213500	7,991,498	- 222002
0239 Other Expenses	34871	32094	- 2777	42,400	39663	- 2737
etc.						
0612 Salaries, Op + Maint	1,870,000	1,939,432	+ 69432	1,900,000	1,882,827	- 17173
etc.						

Illustration 46. WORKSHEET E. Determining the reliability of "Estimated Expenditures". Comparing estimates made (during the budget process for the forthcoming year) with actual expenditures for same year. See text page 43.

Worksheet F

Identifying consistency of budgeted expenditures for previous years with actual expenditures for the same years.

Item or Program	1 Budget 1974-75	2 Actual 1974-75	3 Difference actual over(+) or under (-) budget:	4 %	5 Budget 1973-74	6 Actual 1973-74	7 Difference Actual over(+) under(-) budget	8 %
Examples from text page ___:								
Travel Expenses	10,000	15000+	5000 +	50%				
Teachers Salaries	10,000,000	9,000,000	-1,000,000	- 10%				
Examples from sample budgets illustrated on page 103.								
0112 Salaries Ed. Admin.	176700	170611	- 6089	- 3.5%	164,300	165817	1517	.09%
0121 Expenses, Admin.	32090	27098	- 4902	- 15%	34650	28161	6489	23%
etc.								
0211 Salaries, Principals	502900	482,711	- 19189	- 3.9%	496,750	489,542	- 7,208	1.4%
0212 Salaries, Teachers	8,817,478	8,430,138	- 387,340	- 4.5%	8,195,750	7,993,488	-202,252	2.5%
239 Other expenses	53250	32094	- 21156	- 65%	53096	36,663	13,433	33%
etc.								
0612 Salaries Op+Maint	1,993,026	1,939,432	- 53594	- 2.7%	2,001,996	1,882,827	- 119,169	6.3%

Illustration 47 WORKSHEET F. Identifying the consistency of budgeted expenditures for previous years with actual expenditures for same years. See text page 45.

READING SCHOOL DISTRICT

EXPENDITURES

		Actual Expenditures 1974-75	Estimated Expenditures 1975-76	Budget 1976-77
ADMINISTRATION				
0111	Salary, Board Stenographer	$ 2,160.00	$ 3,177.00	$ 3,000.00
0112	Salaries, Educational Adm.	170,611.66	191,270.00	195,025.00
0113	Salaries, Business Adm.	62,935.97	68,800.00	89,100.00
0114	Salaries, Legal Services	13,499.72	13,500.00	13,500.00
0115	Salaries, Tax Collection	37,239.26	35,800.00	43,400.00
0121	Materials & Supplies, Adm.	8,334.91	9,980.00	11,500.00
0125	Materials & Supplies, Tax Coll.	3,503.07	9,150.00	10,000.00
0131	Expenses, Administration	27,098.57	21,950.00	32,300.00

EXPENDITURES

		Estimated Expenditures 1974-75	Budget 1975-76
ADMINISTRATION			
0111	Salaries, Board Officials	$ 1,968.00	$ 2,496.00
0112	Salaries, Education Adm.	176,200.00	190,970.00
0113	Salaries, Business Adm.	63,800.00	68,195.00
0114	Salaries, Legal Services	13,500.00	14,500.00
0115	Salaries, Tax Collection	37,500.00	40,225.00
0121	Materials & Supplies, Adm.	9,350.00	10,450.00
0125	Materials & Supplies, Tax Col.	8,000.00	8,000.00
0131	Expenses, Administration	28,350.00	29,300.00
0135	Expenses, Tax Collection	100.00	100.00
0151	Contracted Auditing Services	13,800.00	15,000.00
0154	Contracted Legal Services	5,500.00	6,000.00
0155	Contracted Tax Coll. Services	63,350.00	54,200.00
0159	Other Contracted Services	5,000.00	5,000.00
	Total Administration	$ 426,418.00	$ 444,436.00
INSTRUCTION			
0211	Salaries, Principals	$ 485,000.00	$ 514,600.00
0212	Salaries, Supervisors	328,000.00	336,053.00
0213	Salaries, Teachers	8,447,190.00	9,154,856.00

		Actual Expenditures 1972-73	Estimated Expenditures 1973-74	Budget 1974-75
ADMINISTRATION				
0111	Salaries, Board Officials	$ 1,389.50	$ 1,248.00	$ 1,000.00
0112	Salaries, Educational Adm.	170,079.61	169,115.00	176,700.00
0113	Salaries, Business Adm.	54,369.75	57,500.00	63,800.00
0114	Salaries, Legal Services	13,500.00	13,500.00	13,500.00
0115	Salaries, Tax Collection	33,620.30	34,600.00	37,200.00
0121	Materials and Supplies, Adm.	7,466.25	9,500.00	10,300.00
0125	Materials & Supplies, Tax Collection	9,710.45	7,000.00	8,000.00

Illustration 48. Excerpts from expenditure portion of budget documents for 1976-77, 1975-76, and 1974-75.

December 18, 1971

TO: PARENTS, STUDENTS, AND OTHERS CONCERNED ABOUT HIGH SCHOOLS

FROM: Ellen Lurie

SUBJECT: High School Profiles

As you know we have been trying for over a year to obtain high school data on costs, teacher salaries, reading scores, etc. Last Tuesday evening, at the public Board of Education meeting, Chancellor Scribner order that one copy of the October 1971 High School Profiles be placed in the third floor library at headquarters. It is there now. He has promised that quantities will be distributed next month, but since that promise has been made repeatedly, don't count on it.

In the meantime, a high official loaned us the report, probably to keep us from speaking about it so often. United Bronx Parents has been good enough to xerox several copies. These are now available at UBP, EQUAL, Harlem Parents Union and Queens Lay Advocate Service.

EQUAL has called a meeting for January 5, at 7 P.M. at the New York CivilLiberties Union, 84 Fifth Avenue to analyze this material and to plan further action. You are welcome to attend this session if you can. At the first opportunity, we will want to prepare a full summary and distribute it to parent associations, student groups, and community organizations.

However, I personally feel burdened by the possession of this booklet, which I must return in two days to the "source" at headquarters. Therefore, I thought I would make some brief notes available to all of you immediately. I think I have copied the data correctly, but please accept this as a rough preliminary summary. When we meet in January, we can prepare a more thorough report.

Attached you will find:

a) My brief summary and some tables which I have developed highlighting some of the material in the Profiles

b) Copies of two appendices from the Report which were duplicated by United Bronx Parents.

c) Sample profile sheets for two high schools, also duplicated by United Bronx Parents.

The information is overwhelming in its implications. I only hope that our sense of indignation has not been dulled and that we find the energy and strength to work together to make effective use of this data which we have all tried so long to obtain.

Illustration 49. Ellen Lurie's analysis of dollars per pupil budgeted for High Schoools in New York. See also Illustrations 50-51. (47) Excerpt.

ACADEMIC HIGH SCHOOLS GETTING THE MOST AND THE LEAST MONEY PER STUDENT

(1970-1971 budget, tax levy funds only, not including custodial service)

THE LEAST

SCHOOL	DOLLARS PER PUPIL	PERCENT WHITE	UTILI-ZATION	PERCENT RETARDED TWO YRS OR MORE IN READING
Benjamin Franklin	$ 605	3.3%	177%	51.4%
John Jay	$ 625	43.1%	171%	59.0%
Boys High	$ 637	0.7%	115%	48.0%
Dewitt Clinton	$ 642	33.5%	150%	48.1%
Thomas Jefferson	$ 656	6.1%	152%	54.2%
Morris	$ 673	0.7%	188%	45.1%
Ft. Hamilton	$ 677	76.5%	146%	24.9%
Eastern District	$ 679	8.3%	140%	49.3%
Brandeis	$689	5.7%	165%	60.9%
F. K. Lane	$ 709	24.4%	114%	49.0%

THE MOST

Music & Art	$1073	62.9%	85%	2.6%
Dewey*	[illegible]	[illegible]	[illegible]	[illegible]

VOCATIONAL HIGH SCHOOLS GETTING THE MOST AND THE LEAST MONEY PER STUDENT

SCHOOL	DOLLARS PER PUPIL	PERCENT WHITE	UTILIZ-ATION	PERCENT RETARDED TWO YRS OR MORE IN READING
THE LEAST				
Cent. Commercial	$ 937	7.8%	132%	24.6%
Maxwell	$1001	33.7	167%	49.0%
Clara Barton	$1040	[illegible]	[illegible]	[illegible]

Illustration 51. Excerpt from Ellen Lurie's analysis of dollars per pupil budgeted for New York High Schools. See additional excerpts in Illustrations 49 and 50.

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APPENDIX H

ANALYSIS OF COST PER PUPIL

	Kindergarten	Grades 1-6	Grades 7-12	Total K-12
Fiscal 1973 Actual				
Expenditures	$6,577,724	$67,603,986	$86,050,753	$160,232,463
Pupils 9/30/72	8,406	57,411	60,494	126,311
Cost Per Pupil	$ 783	$ 1,178	$ 1,422	$ 1,269
Fiscal 1974 Actual				
Expenditures	$6,904,564	$71,060,474	$94,063,107	$172,028,145
Pupils 9/28/73	8,295	55,980	61,214	125,489
Cost Per Pupil	$ 832	$ 1,269	$ 1,537	$ 1,371
Fiscal 1975 Budget				
Expenditures (Budget)	$7,865,681	$78,310,760	$105,175,703	$191,352,144
Pupils 9/30/74 (Actual)	8,502	54,115	61,014	123,631
Cost Per Pupil	$ 925	$ 1,447	$ 1,724	$ 1,548
Fiscal 1976 Request				
Expenditures	$9,162,694	$90,174,131	$118,808,785	$218,145,610
Pupils 9/30/75	8,493	53,085	60,873	122,451
Cost Per Pupil	$ 1,079	$ 1,699	$ 1,952	$ 1,781

Note: Summer School, programs financed through federal, state or private agency grants and revolving and management accounts are excluded from cost of regular day school operations.

	Included	Excluded	Grand Total
Fiscal 1973	$160,232,463	$14,588,885	$174,821,348
Fiscal 1974	172,028,145	15,631,677	187,659,822
Fiscal 1975	191,352,144	20,247,638	211,599,782
Fiscal 1976	218,145,610	23,562,574	241,708,184

Illustration 52. Expenditure analysis of cost per pupil for four consecutive years. Excerpt from Montgomery County Public Schools BUDGET FY 76. (48)

PERSONNEL COST ANALYSIS
FOR 1975-76 BUDGET

DISTRICT-WIDE

	Certificated Personnel Costs	1974-75 Budget	75-76 Budget Advanced on 74-75 Sched.	Comments
(210.5)	005 000 000 102 District Coordinators			
	Dist. Curriculum Coord. (1)	$ 19,720	$ 24,200	74-75 sal. $24,200; $4480 in CQE pro 005 430 120 104. Program elim. 75-7
	Coord. of Vocational Ed. (1)	19,400	18,900	74-75 sal. $24,900; $6000 in Communi Service, 005 940 946 102.
		39,120	43,100	
(210.32)	005 121 000 114 Elem. Classroom Teach., Instrumental Music (3)	-	50,800	Transferred from building codes
(210.32)	005 189 000 114 Classroom Teachers, Handicapped			
	Speech Therapists, 1974-75 (5)	74,150		
	Speech Therapists, 1975-76 (5)		75,500	
(210.5)	005 522 000 106 Elem. Inst. Assts.			
	Two half-time, one full time, 1974-75 (2)	39,350		
	1975-76 (2)		39,600	
(210.5)	005 522 000 110 Asst. to Cluster Prin. (1)	25,300	-	Position eliminated 1975-76
(210.32)	005 522 000 165 Sabbatical Leaves, Elementary Teachers			
	Teachers (3)	18,976		
	Teachers (2)		21,544	
(210.32)	005 522 720 106 Elem. Art Consult. (1)	21,083	21,083	
(210.12)	005 522 860 165 Sabbatical Leaves, Elem. Principals			
	Principals (0)	-	-	
(210.32)	005 522 890 114 Elem. Alternatives Program			
	Teachers (2)	38,350	23,550	Savings by replacements. 74-75 personnel trar ferred to buildings.

Illustration 53. Personnel Cost Analysis. Edina, Minnesota 1975-76 Budget. (49)

Worksheet G

Comparing per pupil (ADM) expenditures for selected functions with state, county, and similar school district average expenditures.

	1 Reading School District	2	3 State average	4 County average	5 Similar District Average*	6
1 Administration	27.36		42.53	41.84	42.71	
2 Instruction	770.47		699.04	679.27	764.39	
3 Pupil Personnel Ser	30.55		31.07	24.36	38.96	
4 Op and Maint. of Plant	218.19		142.81	140.98	155.44	
5 Fixed charges	120.03		97.18	90.25	98.08	
6 Others	55.85		86.93	70.92	81.60	
7 Current Expenditures	1222.43		1099.56	1048.13	1181.19	
8 Total Expenditures	1391.89		1269.88	1245.98	1315.06	

Source: Our Schools Today "Public School Financial Statistics Report 1973-74" Vol 14 No 7 Pennsylvania Department of Education 1975 except as noted *

* Average of columns # 2 - 14

Illustration 54. WORKSHEET G. Comparing per pupil (Average Daily Membership) expenditures for Reading School District with state, county and similar school district expenditures for selected functions. Also Illustration 55. See text page 51.

Worksheet G (continued)

	7	8	9	10	11	12	13	14
	Allentown	Lancaster	York	Bethlehem	Scranton	Harrisburg	Easton	
1	2769	4195	5434	3226	3186	6144	4948	
2	64713	81252	92454	68668	73450	89599	64937	
3	3348	4683	5107	3268	1857	6008	3003	
4	14089	18650	16462	15292	15627	15133	13556	
5	8236	9726	12911	9567	6355	13460	8400	
6	6338	7012	7524	5519	7478	15032	8222	
7	99493	125518	139892	105540	107954	145325	103067	
8	105841	135978	164566	122984	118391	153557	116224	
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Illustration 55. WORKSHEET G (Continued).

CONNECTICUT STATE DEPARTMENT OF EDUCATION
Bureau of Grants Processing and Information

LOCAL CURRENT EXPENDITURES PER PUPIL IN CONNECTICUT PUBLIC SCHOOLS, ALL SCHOOLS 1973-74

	100 Series	200 Series	300 - 400 Series	500 Series	600 - 700 Series	800 - 900 1000 Series	
	General Control (1)	Instruction (2)	Attendance and Health Services (3)	Pupil Transportation (4)	Operation & Maintenance Of Plant (5)	Fixed Charges, Food Services, Student Body Activities (6)	Total Current Expens (7)
ANDOVER							
Expenditure	$ 13,617	$ 223,469	$ 433	$ 27,469	$ 45,044	$ 14,028	$ 324,0
Per Pupil Exp.	47.78	784.10	1.52	96.38	158.05	49.22	1,137.(
Local ADM 285							
ANSONIA							
Expenditure	89,336	2,742,222	29,922	105,369	331,925	215,623	3,514,3
Per Pupil Exp.	24.58	754.60	8.23	29.00	91.34	59.33	967.(
Local ADM 3,634							
ASHFORD							
Expenditure	20,917	275,412	503	33,320	32,367	14,901	377,4
Per Pupil Exp.	49.68	654.19	1.20	79.14	76.88	35.39	896.(
Local ADM 421							
AVON							
Expenditure	97,641	2,198,671	27,659	154,380	392,760	188,656	3,059,7
Per Pupil Exp.	41.43	932.83	11.73	65.50	166.64	80.04	1,298.(
Local ADM 2,357							
BARKHAMSTED							
Expenditure	20,969	234,559	3,383	50,874	24,978	12,488	347,2
Per Pupil Exp.	54.61	610.83	8.81	132.48	65.05	32.52	904.(
Local ADM 384							

Illustration 56. 1973-74 expenditures per pupil for Connecticut School Districts. Excerpt. (51)

TABLE 4

EXPENDITURES PER AVERAGE DAILY MEMBERSHIP FOR SELECTED FUNCTIONS BY COUNTY AND SCHOOL DISTRICTS 1974-75

SCHOOL DISTRICTS	EXPENDITURES PER AVERAGE DAILY MEMBERSHIP BY FUNCTION									
	$ ADMINIS-TRATION	$ INSTRUCTION	$ PUPIL PERS. SERVICES	$ OP. & MAINT. OF PLANT	$ FIXED CHARGES	$ OTHERS	$ CURRENT EXPEND.	RANK	$ TOTAL EXPEND.	RANK
COUNTY	30.16	670.29	26.63	140.37	89.23	101.13	1,077.82		1,269.62	
BEDFORD										
BEDFORD AREA S D	37.64	631.21	13.22	125.74	86.02	94.36	988.20	415	1,074.35	466
CHESTNUT RIDGE S D	36.12	565.84	19.42	108.11	77.12	157.77	984.38	417	1,275.47	281
EVERETT AREA S D	77.34	627.74	10.57	122.95	85.64	143.06	1,067.30	308	1,178.71	370
NORTHN BEDFORD CO S D	49.10	679.29	11.26	177.77	97.73	127.12	1,142.26	198	1,519.27	67
TUSSEY MOUNTAIN S D	43.62	679.18	14.86	141.65	92.87	162.37	1,134.56	206	1,222.92	322
COUNTY	31.19	632.08	13.94	130.99	86.85	131.42	1,046.48		1,213.48	
BERKS										
ANTIETAM S D	76.61	811.26	22.18	139.25	102.75	46.81	1,218.86	125	1,364.26	51
BOYERTOWN AREA S D	40.97	761.31	42.28	146.72	92.10	88.17	1,171.56	157	1,376.83	150
BRANDYWINE HGTS AREA SD	46.84	572.41	27.12	142.13	95.26	92.48	976.24	424	1,149.87	399
CONRAD WEISER A S D	55.11	702.16	25.25	133.56	81.68	66.06	1,063.82	311	1,266.51	276
DANIEL BOONE AREA S D	45.94	677.53	18.00	126.58	92.20	124.94	1,085.20	279	1,269.67	269
EXETER TOWNSHIP S D	51.55	720.47	27.71	151.71	87.47	74.47	1,113.38	231	1,332.29	193
FLEETWOOD AREA S D	59.81	696.83	22.33	160.49	82.28	78.33	1,100.08	247	1,373.90	152
GOVERNOR MIFFLIN S D	50.37	761.90	24.76	166.13	97.23	59.22	1,159.60	171	1,328.93	199
HAMBURG AREA S D	49.78	687.88	25.44	142.58	93.79	108.64	1,108.11	236	1,323.98	207
KUTZTOWN AREA S D	71.54	775.32	26.10	142.12	95.93	105.82	1,216.83	126	1,490.69	82
MUHLENBERG TWP S D	51.14	747.17	32.23	180.77	106.54	76.51	1,194.36	141	1,533.40	62
OLEY VALLEY S D	55.51	693.41	24.55	98.27	85.76	80.19	997.69	400	1,144.16	406
READING S D	30.82	828.61	35.01	235.98	127.70	62.84	1,320.94	62	1,466.05	96
SCHUYLKILL VALLEY S D	60.24	710.38	18.64	126.69	98.41	134.99	1,148.74	185	1,364.16	160
TULPEHOCKEN AREA S D	44.23	599.95	9.64	109.53	83.08	81.23	927.66	482	1,036.36	478
TWIN VALLEY S D	55.80	791.26	24.80	141.94	95.82	150.58	1,260.20	91	1,638.70	115
WILSON S D	48.15	714.12	27.06	157.37	96.00	65.79	1,108.49	235	1,322.68	209
WYOMISSING AREA S D	59.77	897.84	28.05	190.50	106.60	90.55	1,373.30	45	1,503.72	73
COUNTY	47.33	749.43	28.80	167.27	101.39	82.35	1,176.59		1,373.63	
BLAIR										
ALTOONA AREA S D	32.84	685.87	24.49	141.20	96.20	100.88	1,081.48	285	1,219.63	326
BELLWOOD-ANTIS S D	46.54	550.49	14.94	109.77	98.77	87.32	907.84	484	1,269.39	270
CLAYSBURG-KIMMEL S D	45.18	619.71	14.29	128.11	100.41	112.28	1,019.99	363	1,140.57	412
HOLLIDAYSBG AREA S D	34.23	618.93	28.31	137.44	83.13	92.14	994.19	406	1,146.06	403
SPRING COVE S D	41.38	630.17	23.04	127.81	110.46	102.57	1,035.13	345	1,176.82	373
TYRONE AREA S D	46.61	631.47	24.88	143.38	95.20	83.86	1,025.41	354	1,035.91	484
WILLIAMSBURG COMM S D	59.01	707.52	14.73	127.24	104.47	83.89	1,096.86	256	1,145.75	404
COUNTY	37.73	650.30	23.73	136.20	95.73	96.58	1,040.28		1,179.23	

Illustration 57 1974-75 expenditures per pupil for Pennsylvania School Districts, Excerpt. (52)

DEVELOPMENT REGIONS, COUNTIES, AND SCHOOL DISTRICTS	DISTRICT ENROLLMENTS			TOTAL PUPIL UNITS 1972-3	ENROLLS %	PUPIL DATA				PROFESSIONAL STAFFING			MILL RATES	
	KGN	ELEM GR 1-6	SEC GR 7-12			% HCPD	% NON-WITE	% ATT-NDCE	% TRAN	TOTAL STAFF F T E	PUPIL TOTAL /FTE	AVG SAL /FTE	NON-AGRIC	EARC
REGION 01														
KITTSON CO.														
HALLOCK	26	208	282	632	93	1.0	1.2	96.5	34.1	37	14.5	9,470	61.69	47.85
HUMBOLDT	17	59	74	191	79	0.0	0.0	97.0	76.4	18	9.2	8,662	46.87	39.75
KARLSTAD	38	229	236	575	106	1.0	0.0	95.0	76.9	30	16.6	9,032	54.34	42.41
KENNEDY	21	106	152	337	88	1.4	6.8	95.8	58.5	21	13.5	8,860	39.58	29.76
LANCASTER	23	123	151	342	99	10.8	0.0	96.4	78.6	20	14.0	8,925	51.72	38.43
MARSHALL CO.														
ALVARADO	0	110	125	268	97	0.0	3.4	96.4	60.5	17	13.1	8,515	50.20	38.35
ARGYLE	24	117	185	404	113	0.0	0.0	96.2	67.1	26	13.2	8,564	45.99	34.93
MIDDLE RIVER	0	137	164	371	102	1.7	0.0	97.0	78.2	21	14.4	9,123	91.30	74.77
NEWFOLDEN	33	272	408	869	97	0.0	0.0	94.8	57.8	50	14.5	9,045	50.37	45.76
OSLO	19	175	248	534	92	0.2	1.6	97.1	75.2	28	16.1	8,695	69.93	55.86
STEPHEN	41	245	262	643	94	4.0	0.5	96.6	57.9	38	14.6	9,004	45.67	35.22
STRANDQUIST	8	55	97	185	100	0.0	0.0	93.0	82.9	13	12.2	8,335	58.85	48.24
WARREN	52	422	445	1,089	97	1.3	0.2	95.6	42.7	56	16.9	9,227	56.72	47.29
NORMAN CO.														
ADA	40	301	393	900	95	0.1	0.0	96.2	42.0	57	13.3	9,278	42.90	34.91
BORUP	0	94	85	216	92	0.0	0.0	95.8	78.5	17	11.2	8,601	50.60	36.64
GARY	24	125	132	316	102	0.0	3.2	97.1	80.3	24	11.4	8,062	52.90	39.78
HALSTAD	20	131	141	329	96	0.0	2.4	95.8	49.7	21	13.6	8,984	44.20	32.79
HENDRUM	14	97	121	282	100	0.9	3.0	94.5	64.7	18	13.2	9,360	37.10	26.26
TWIN VALLEY	24	196	217	540	99	0.9	0.9	96.7	76.6	32	14.4	9,164	46.00	35.42
PENNINGTON CO.														
GOODRIDGE	20	140	179	396	104	8.8	4.1	94.6	82.6	25	13.4	9,313	86.00	65.67
THIEF RIVER FALLS	212	1,440	1,612	3,765	100	1.8	0.8	95.3	45.9	210	15.5	10,902	66.08	55.28
POLK CO.														
CLIMAX	11	102	154	327	101	0.4	1.1	95.6	75.7	21	13.0	8,494	53.65	42.34
CROOKSTON	153	1,034	1,250	2,949	91	0.7	1.8	95.1	29.3	161	15.8	10,573	64.37	58.90
EAST GRAND FORKS	179	951	1,096	2,539	94	1.0	4.5	95.8	49.2	134	16.5	10,032	53.13	44.69
ERSKINE	15	122	151	317	98	0.0	1.1	95.6	62.2	21	13.1	8,125	85.43	71.87
FERTILE-BELTRAMI	45	317	384	895	96	0.0	0.1	94.6	78.1	45	17.0	9,067	55.37	39.23
FISHER	19	170	180	397	91	4.6	9.2	96.7	62.6	23	15.8	8,810	41.39	30.31
FOSSTON	66	473	602	1,373	94	1.4	3.3	95.3	62.6	71	16.4	9,444	51.17	43.03
MC INTOSH	18	187	199	481	96	0.0	0.2	95.6	63.7	29	14.2	8,527	50.24	41.69
MENTOR	11	105	113	253	103	0.0	0.0	96.7	79.1	16	13.2	8,812	42.78	30.82
RED LAKE CO.														
OKLEE	25	213	246	571	93	0.0	3.1	95.3	74.5	31	15.7	9,429	47.62	40.43
PLUMMER	23	165	159	387	100	0.0	0.0	95.9	76.7	22	15.6	8,278	45.12	39.71
RED LAKE FALLS	50	285	405	861	95	0.0	0.9	96.6	70.1	48	15.3	9,103	58.57	50.36
ROSEAU CO.														
BADGER	13	148	153	355	101	0.3	0.6	94.6	79.1	19	15.6	8,754	65.96	44.73
GREENBUSH	39	307	311	748	96	0.0	1.2	95.0	67.3	38	17.3	9,684	63.32	43.84
ROSEAU	85	677	751	1,738	95	4.0	0.8	96.1	60.9	93	16.2	9,748	63.82	45.63
WARROAD	38	344	368	880	96	1.3	5.1	95.8	60.7	41	18.6	9,680	63.22	46.65
REGION 02														
BELTRAMI CO.														
BEMIDJI	271	1,990	2,356	5,394	96	0.9	4.9	94.0	75.3	245	18.9	10,605	44.60	36.20
BLACKDUCK	54	377	478	997	97	8.6	5.0	94.5	79.4	55	15.5	8,313	60.60	43.62
KELLIHER	16	132	174	366	106	0.0	2.3	93.9	84.2	22	14.1	8,161	64.90	44.06
RED LAKE	79	433	365	1,027	93	1.1	98.5	85.7	94.2	63	14.7	10,232	33.25	29.46
CLEARWATER CO.														
BAGLEY	87	698	699	1,720	96	3.9	12.8	93.4	82.8	94	15.4	9,500	46.69	39.21
CLEARBROOK	33	207	272	600	98	0.0	3.3	95.3	80.0	34	15.0	8,243	47.44	43.47
GONVICK	22	134	149	321	97	0.7	3.6	95.5	77.3	19	14.2	8,697	63.76	53.15
HUBBARD CO.														
AKELEY	19	128	141	345	90	0.0	0.0	95.7	61.5	20	15.0	9,031	73.84	61.62
LAPORTE	12	119	142	322	103	5.5	2.9	95.6	65.8	19	14.5	8,363	70.34	50.86
NEVIS	9	139	141	303	107	2.1	0.7	95.4	73.8	19	13.7	8,672	52.28	37.57
PARK RAPIDS	144	1,071	1,167	2,668	101	1.4	9.6	94.6	77.5	124	18.5	9,698	54.25	41.91
LAKE OF THE WOODS CO.														
LAKE OF THE WOODS	54	482	546	1,220	103	2.4	2.4	95.3	75.5	65	16.0	9,311	42.33	32.78
MAHNOMEN CO.														
MAHNOMEN	74	419	581	1,305	92	0.4	24.2	94.4	72.1	68	16.3	9,577	37.87	32.74
WAUBUN	51	425	426	1,044	100	0.9	41.9	95.5	83.9	44	14.1	8,557	42.45	30.33
REGION 03														
AITKIN CO.														
AITKIN	83	708	902	2,026	96	0.6	0.8	95.7	85.8	89	19.3	9,773	34.15	23.80
HILL CITY	21	189	202	447	98	0.5	2.7	95.2	79.0	26	15.9	8,466	58.15	41.04
MC GREGOR	42	333	393	894	97	0.0	2.6	94.5	88.2	45	16.9	8,727	56.01	38.96
CARLTON CO.										—	—			
BARNUM	52	360	442	1,021	97	2.9	1.6	94.4	90.1	44	19.8	9,401	43.85	36.31
CARLTON	70	462	440	1,153	97	1.4	6.5	95.1	88.4	57	17.7	10,135	65.24	61.19
CLOQUET	228	1,504	1,830	4,295	94	1.3	5.1	95.0	56.8	209	17.5	11,549	47.41	58.14
CROMWELL	15	159	206	491	90	0.0	2.1	95.7	89.6	26	16.0	9,745	40.68	33.70
ESKO	67	554	574	1,404	95	0.0	0.3	96.3	87.2	61	19.8	10,414	66.36	63.03
MOOSE LAKE	53	334	442	971	92	1.4	0.8	94.8	76.9	48	17.2	10,428	48.09	38.63
WRENSHALL	31	175	181	422	105	0.0	1.8	94.8	90.2	25	14.7	9,932	52.34	65.89
COOK CO.														
COOK COUNTY	43	405	459	1,095	95	5.3	8.9	94.3	70.5	53	17.7	10,763	38.45	30.32
ITASCA CO.														

Illustration 58 1972-73 expenditures per pupil for Minnesota School Districts. Excerpts. (53) See also illustration 59.

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& KEPT	EXPENDITURES PER PUPIL UNIT																	OTHER MEASURES PER PUPIL UNIT			
FED	STATE	ADMIN	INSTR	OPER MAINT	TRANS	ATTEND HEALTH	PUPIL PERS	PLANT ADMIN	FOOD SERV	FISC AGENT	SCHOOL ADMIN	STUDENT ACTIV	TRANS	COMM SERV	CAP OUTLAY	DEBT SERV	ANCIL SERVICES	TOTAL EXP	STATE & LOC OPER COSTS	BONDED DEBT	1972 EARC VALUE	1972 INCOME
		50	591	96	62	4	90	12	62	51	9	5	4	52	80	0	1,150	824	403	12,753	9,988
		155	802	110	87	0	147	64	52	83	26	0	0	54	82	0	1,662	1,313	79	32,846	9,958
		55	480	47	64	16	9	15	5.	47	1	22	2	69	47	0	999	735	348	10,553	7,527
		188	824	133	98	9	126	21	23	64	10	19	35	19	66	0	1,445	737	534	24,496	11,397
		67	502	77	70	0	85	9	46	48	9	0	17	57	55	0	1,042	667	263	10,344	6,498
		95	521	56	52	0	73	24	37	48	8	2	3	21	43	1	984	779	108	16,613	6,853
		70	517	56	66	0	71	22	44	62	16	21	3	40	91	4	1,081	781	507	15,152	9,391
		65	535	108	[illegible]	0	[illegible]	20	23	94	0	29	35	37	115	0	1,202	792	957	3,216	5,986
		48	541	74	1	0	85	26	46	60	9	14	1	209	156	0	1,351	705	1,554	10,545	4,650
		59	444	104	65	[illegible]	66	14	41	52	6	39	1	53	46	0	996	671	157	4,854	4,872
		51	533	64	55	0	8[illegible]	9	41	49	0	0	14	13	108	0	1,017	737	879	15,197	7,501
		126	578	82	69	0	85	18	40	81	0	32	4	24	30	0	1,168	857	54	8,875	4,711
		91	484	80	53	1	88	13	36	46	15	5	3	63	124	2	1,053	717	1,024	10,862	9,128
		36	601	53	38	5	53	12	33	47	0	12	0	73	59	0	1,022	779	444	14,341	9,329
		135	653	72	71	0	88	33	35	61	32	18	0	29	63	0	1,291	992	1,088	22,493	7,107
		83	569	70	88	0	70	18	37	52	12	0	8	37	43	0	1,088	797	256	9,227	5,901
		87	586	71	54	0	98	11	50	55	1	10	191	35	28	1	1,253	810	364	15,617	9,266
		75	526	69	69	0	87	8	30	54	0	26	2	15	0	0	991	835	0	17,674	10,340
		51	548	59	78	12	55	23	24	62	11	0	23	19	38	1	1,002	751	278	6,853	6,552
		75	604	81	134	3	8[illegible]	8	28	60	10	39	32	44	63	1	1,266	806	444	5,108	5,268
		28	503	52	43	7	96	16	49	58	5	22	22	87	50	1	1,078	799	510	7,481	10,435
		97	568	86	95	4	142	29	52	63	9	67	1	15	49	0	1,198	913	555	18,274	9,774
		29	547	102	36	11	9[illegible]	33	51	47	3	35	15	31	118	16	1,169	834	1,307	16,284	10,712
		29	534	53	26	5	67	7	33	42	10	23	2	93	80	0	1,402	687	557	9,140	11,064
		79	613	74	48	0	122	46	40	45	14	0	1	73	37	3	1,200	900	417	5,838	7,144
		41	457	56	77	5	6[illegible]	9	31	44	16	45	30	15	50	1	949	681	373	7,495	6,329
		62	483	64	67	1	7[illegible]	10	26	62	0	61	0	44	82	0	1,036	732	463	13,548	9,196
		28	514	85	67	2	89	19	39	42	15	7	3	29	42	5	965	694	352	5,005	5,727
		60	584	91	55	2	89	33	38	51	7	3	20	27	45	0	1,105	825	252	7,137	7,765
		100	574	37	73	3	63	8	34	56	0	19	0	27	0	0	991	738	0	10,584	6,050
		51	515	71	81	9	62	24	60	52	14	26	2	53	32	7	1,05[illegible]	747	133	8,729	5,764
		70	469	65	60	0	7[illegible]	6	30	59	15	0	3	97	54	2	1,002	660	581	6,671	3,829
		40	419	80	64	2	7[illegible]	13	53	54	0	14	4	36	71	1	1,032	725	558	5,380	8,587
		78	497	34	81	0	87	11	36	57	14	39		53	23	1	971	690	2[illegible]	4,903	6,389
		46	449	6[illegible]	72	14	69	28	30	41	3	17	11	102	37	0	976	664	434	4,769	5,351
		51	530	7	74	0	64	9	58	52	18	50	5	31	70	0	1,075	766	843	5,526	8,440
		42	477	64	66	22	79	19	25	40	0	23	6	48	71	1	993	762	737	4,565	7,402
		60	492	79	61	8	64	27	27	47	0	16	2	59	56	2	960	684	503	6,451	4,113
		53	436	52	73	5	56	13	28	52	10	0	2	45	53	0	891	589	567	3,613	4,045
		76	517	58	74	14	86	23	51	6[illegible]	[illegible]	0	0	7[illegible]	43	0	1,080	647	40[illegible]	3,002	3,925
		60	678	228	51	14	104	32	110	76	17	23	23	261	0	0	1,677	411	0	46	929
		38	531	97	66	5	67	12	47	41	17	7	13	671	40	0	1,430	665	587	5,098	5,319
		54	570	74	87	0	71	7	43	51	0	4	0	8	116	0	1,08[illegible]	773	742	12,183	6,245
		93	549	61	110	4	82	9	37	50	34	2	6	53	52	1	1,143	772	467	13,698	6,362
		80	509	77	59	0	77	16	32	46	0	0	2	64	17	6	984	784	72	5,050	4,970
		84	478	82	74	3	73	20	45	62	0	14	0	55	10	1	997	769	12[illegible]	4,727	4,861
		102	575	83	78	0	80	27	44	57	0	0	2	28	56	3	1,137	880	560	13,187	7,048
		28	491	119	62	6	76	15	46	42	0	3	29	41	82	2	1,011	608	541	6,830	5,916
		40	509	73	64	1	67	23	52	43	12	0	3	79	21	5	991	703	135	4,760	6,073
		28	496	8[illegible]	76	3	63	20	34	40	0	10	30	53	35	0	972	595	433	5,866	5,167
		43	37[illegible]	17[illegible]	83	3	8[illegible]	20	43	56	21	8	2	35	25	1	1,130	705	283	6,043	3,995
		30	434	51	75	7	53	10	51	49	13	3	1	24	41	0	842	615	434	9,176	7,323
		76	507	52	91	0	87	34	30	58	11	0	0	82	18	0	1,047	798	17[illegible]	3,889	6,720
		52	475	57	95	0	77	15	66	53	6	1	0	226	191	4	1,317	653	1,022	9,822	5,325
		41	414	53	75	0	72	14	31	44	0	18	7	59	27	0	852	632	364	3,780	6,684
		34	506	93	59	9	86	14	43	41	0	8	1	8	104	3	1,008	726	1,165	7,670	6,285
		38	574	116	48	7	85	11	41	57	8	3	12	29	92	1	1,125	821	927	7,425	10,025
		64	479	42	69	0	81	24	46	56	0	6	1	34	42	0	946	712	458	4,290	5,941
		42	449	65	54	7	82	16	37	36	1	5	1	38	96	1	930	680	513	6,399	6,707
		50	534	61	65	0	81	14	44	41	13	2	7	343	67	0	1,321	763	641	6,810	8,763
		83	567	81	108	0	9[illegible]	6	71	65	0	11	1	87	113	0	1,248	820	1,114	10,000	6,679
		75	555	157	82	1	128	31	57	98	16	2	9	116	57	17	1,390	791	854	13,448	6,870

Illustration 59. 1972-73 expenditures per pupil for Minnesota School Districts. Excerpts. (53). See also illustration 58.

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Table 6.--Current expenditure per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, / major function and by State or other area: Aggregate United States, 1973-74

State or other area	Current expenditures per pupil in ADA for regular programs, by major function						
	Total	Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	$1,138	$40	$ 785	$11	$44	$126	$131
Alabama	766	20	544	16	27	55	103
Alaska	1,921	96	1,355	6	93	257	114
Arizona	938	41	699	10	23	113	52
Arkansas	722	31	504	5	37	69	76
California	1,139	34	812	8	24	123	139
Colorado	1,068	36	766	11	36	115	104
Connecticut	1,324	36	948	16	51	143	130
Delaware	1,317	56	867	16	66	167	146
District of Columbia	1,502	64	1,038	52	54	204	91
Florida	984	28	723	2	28	110	92
Georgia	812	26	576	4	36	85	84
Hawaii	1,253	73	869	21	23	95	172
Idaho	825	32	561	4	38	93	96
Illinois	1,259	52	856	17	43	165	124
Indiana	973	26	665	8	45	122	106
Iowa	1,076	45	743	8	51	129	101
Kansas	1,053	41	714	6	41	119	132
Kentucky	720	22	520	9	41	70	57
Louisiana	879	53	610	5	57	87	67
Maine	901	30	636	5	50	105	76
Maryland	1,314	32	899	15	58	165	145
Massachusetts	1,256	43	874	16	55	195	73
Michigan	1,314	44	887	7	47	136	173
Minnesota	1,273	45	868	11	69	142	137
Mississippi	690	19	503	4	39	60	65
Missouri	980	35	701	8	48	114	74
Montana	1,099	39	694	4	56	122	185
Nebraska	1,048	50	728	7	35	125	103
Nevada	1,037	25	752	7	36	131	86
New Hampshire	963	36	683	12	50	107	75
New Jersey	1,531	56	1,026	26	55	182	186
New Mexico	848	30	622	8	42	99	97
New York	1,994	71	1,301	27	101	174	319
North Carolina	873	22	636	4	32	72	107
North Dakota	918	39	620	2	71	104	80
Ohio	1,015	40	681	6	31	117	139
Oklahoma	839	35	556	5	36	106	102
Oregon	1,234	41	849	3	52	159	131
Pennsylvania	1,286	49	825	21	50	155	186
Rhode Island	1,293	43	904	9	51	136	150
South Carolina	813	26	583	6	29	74	94
South Dakota	884	40	613	3	52	96	80
Tennessee	790	25	546	5	35	78	101
Texas	839	46	641	10	17	87	38
Utah	842	16	571	4	23	98	131
Vermont	1,314	47	749	9	58	141	110
Virginia	1,004	26	722	7	44	115	90
Washington	1,181	37	812	9	49	129	146
West Virginia	843	28	570	7	58	91	90
Wisconsin	1,187	34	798	6	56	137	158
Wyoming	1,179	50	854	--	55	117	102
Outlying areas:							
American Samoa	780	56	701	--	18	5	--
Canal Zone	1,206	43	841	--	20	188	112
Guam	1,247	52	986	11	88	75	34
Puerto Rico 1/	458	26	385	4	8	4	31
Virgin Islands	1,284	140	874	24	57	66	122

1/ Data reported are for the 1972-73 year.

Illustration 60. 1973-74 expenditures per pupil at the local level in the states and territories. (55).

COSTS AND COMPARISONS IN SELECTED CATEGORIES 1972-73

These are comparisons of percent of net current expenditures (NCE) of the various categories of the budget in the Sample Kentucky School District with percentages for the state of Kentucky and the United States.

	Sample Ky. District %NCE	Ky. Av. %NCE	U. S. Av. %NCE
ADMINISTRATION	3.02%	3.28%	3.30%
Prof. Salaries	1.24	1.83	1.32
Sec. & Cler. Salaries	.71	.71	1.18
Other	1.07	.74	.77
INSTRUCTION	83.13%	80.98%	74.40%
Classroom Teachers	66.68	62.69	56.18
Other Prof.	12.32	13.23	9.48
Sec. & Cler. Salaries	1.39	1.72	3.61
Textbooks	.10	.07	.73
Lib. Materials	.49	.52	.45
A. V. Materials	.23	.26	.26
Teaching Supplies	1.16	.89	1.69
Other Expend.	.76	1.60	2.01
ATTENDANCE SERVICE	.95%	1.09%	.40%
HEALTH SERVICE	.15%	.10%	.80%
Prof. Salaries	--	.04	.64
Other Expend.	.15	.06	.16
PLANT OPERATION	7.99%	8.87%	8.60%
Salaries	3.48	4.21	5.25
Heat & Other Utilities	4.16	4.01	2.75
Other Expend.	.35	.65	.60
FOOD SERVICE	.02%	.12%	.50%
PLANT MAINTENANCE	2.35%	2.92%	3.50%
Salaries	1.01	1.12	1.66
Other Expend.	1.34	1.80	1.84
FIXED CHARGES	[illegible]	[illegible]	[illegible]

Illustration 61. 1972-73 expenditures in a Kentucky School District compared to the Kentucky and U.S. average expenditures in various categories. (59) See also illustration 62.

ANALYSIS OF EXPENDITURES

1972-73

Average Daily Attendance (ADA) for this district was 6,163

I.	Administration		$ 80,757.00
	A.	Professional Salaries	$32,977
		Av. per Employee	16,488
		Av. per ADA	5 35
		Ky. Av. per ADA	9 87
		U. S. Av. per ADA	11.58
	B.	Secretarial and Clerical Salaries	$ 18,903.00
		Av. per Employee	6,301.00
		Av. per ADA	3 06
		Ky. Av. per ADA	3.84
		U. S. Av. per ADA	10 38
	C.	Other	$ 28,877.00
		School board per diem	
		Adm. travel	
		Printing and publishing	
		Rental of equipment	
		Supplies	
		Av. per ADA	$ 4.69
		Kentucky Av. per ADA	4.00
		U. S. Av. per ADA	6.78
	D.	Total Administration	$ 80,757.00
		Per ADA	$ 13 10
		Ky. Av. per ADA	17.71
		U. S. Av. per ADA	28.76
II.	Instruction		$2,219,462.00
	A.	Classroom Teachers Salaries	$1,780,143
		Av. per Teacher	6,980
		Ky. Av. per Teacher	7,794
		Highest Ky. District	9,135
		Lowest Ky. District	6,645
		U. S. Average per Teacher	[illegible]
		Av. per ADA	288.84
		Ky. Av. per ADA	338.91
		U. S. Av. per ADA	494.74
	B.	Other Professionals	$328,951.00

Illustration 62. 1972-73 expenditures in a Kentucky School District analyzed in various categories. (59) See illustration 61.

UPDATE

July 1974
Vol. 8, No. 6
MINNESOTA STATE DEPARTMENT OF EDUCATION

District Profiles Show Sharp Contrasts

This issue of UPDATE is devoted to a presentation of select information about the characteristics and operations of the school districts of the state of Minnesota.

Data about individual school buildings will be available only in select library centers, the location of which will be provided in a later issue of UPDATE.

Information is included for all districts in the state which are currently operating both elementary and secondary schools.

Multi-district area vocational-technical institutes as well as the secondary vocational centers and special education centers serving handicapped children are not covered by the report.

Data items are arranged by Minnesota development regions, counties and school districts, with the school districts listed alphabetically within counties and counties listed alphabetically within their respective development regions.

Most of the statistics in this compilation are obtained or derived from reports submitted by local school districts to the Department of Education.

Pupil information comes principally from the 1972-73 and 1973-74 annual fall school and district reports which are current as of October 1 of the school year. District staffing information is based on the annual Department of Education personnel report forms. Financial data items are based primarily on the 1972-73 annual financial report forms.

Definitions and explanations provided on pages 18 to 20 should aid in understanding and interpreting the data

(Continued on page 18)

Definitions of terms used in the tables throughout this report are found on

In order to appreciate the disparities between school districts, the following ranges, averages (means) and percentile rankings of the various indicators are listed.

	Low District	5th Percentile	Average (Mean)	95th Percentile	High District
CHARACTERISTICS					
District Enrollments					
Kindergarten	0	12	141	563	4,331
Elementary, Grades 1-6	55	105	899	3,545	24,653
Secondary, Grades 7-12	74	138	1,030	3,784	28,263
Total Pupil Units, 1972-73	185	316	2,417	8,948	69,208
Enrollment Trends, %	79	88	96	105	140
Percent Handicapped	0.0	0.0	1.7	4.2	13.0
Percent Non-White	0.0	0.0	3.2	6.0	96.5
Percent Attendance	85.7	94.4	95.0	96.9	97.9
Percent Transported	0.3	39.7	56.2	90.2	99.7
Total F.T.E. Staff	13	19	117	446	3,671
Ratio of Pupils to F.T.E. Staff	9.2	12.8	17.8	20.4	22.8
Average Salary F.T.E. Staff	7,327	8,376	11,160	12,299	15,287
Non-Ag Mill Rates	15.15	37.10	51.62	69.93	100.10
EARC Mill Rates	14.35	28.57	44.01	60.52	107.23
Federal Sources as a % of Total Receipts	1	2	6	12	57
State Sources as a % of Total Receipts	23	39	53	71	80
EXPENDITURES PER PUPIL UNIT					
Administration	11	21	33	85	188
Instructional Salaries	373	427	560	636	802
Other Instruction	35	43	88	97	263
Transportation	10	32	48	99	166
Attendance and Health	0	0	9	12	44
Plant Operation	37	52	84	110	169
Plant Maintenance	2	6	18	32	84
Fixed Charges	13	23	43	63	121
Food Service	13	34	46	62	98
Student Activities	0	0	6	28	74
Transfers	0	0	8	39	102
Community Services	0	0	15	30	260
Capital Outlay	3	14	89	261	969
Debt Service	0	8	95	157	597
Abatements	0	0	1	5	66
TOTAL EXPENDITURES	750	861	1,148	1,388	2,007
State and Local Operating Costs/PU	411	600	804	929	1,313
Bonded Debt/PU	0	0	1,005	1,811	2,958
1972 EARC Value/PU	46	4,415	11,107	18,846	32,846
1972 Income/PU	929	4,711	12,284	13,555	34,527

Illustration 63. 1972-73 expenditures per pupil categorized according to averages and percentiles rankings, in Minnesota. (60) See also illustrations 58 and 59.

PART III THE BUDGET PROCESS

A. The Basic Steps in a School Budget Process

B. Learning About the School Budget Process in Your Community

1. Getting Printed Information
   a. State Laws and Regulations
   b. Local Policies and Practices
2. The Internal Budget Process - What They Do
3. The External Budget Process - Where You Fit In

PART III THE BUDGET PROCESS

How and why your school budget decreases expenditures for art and music instruction while increasing expenditures for the patronage employees is a result of the budget process in your school district. Adding funds for <u>one</u> new remedial reading instructor and <u>three</u> assistant football coaches is a result of the budget process in your district. Cutting out a high school advanced placement class while constructing a new athletic building is a result of the budget process in your school district.

The planning processes that lead to an allocation or denial of funds for particular programs very from school district to school district. Within each state there are a number of minimal requirements set forth by state laws and regulations. Most school districts meet at least these requirements; a few do so only after considerable citizen pressure. In addition, many school districts have developed policies and practices at the local level that provide for informed citizen participation as well as good internal management practices. Learning about the budget process in your school district is apt to be both challenging and rewarding; in a few instances it may also be dismaying.

"The Basic Steps in a School Budget Process" in the next section may help you understand some of the elements and terminology frequently used in school budget processes.

A. <u>The Basic Steps in a School Budget Process</u> (in plain English)

1. <u>Establish Objectives</u>. What do you want to happen to kids in your schools? At the classroom level? At the building level?

At the district level?

2. Take stock. What is happening to kids now?
3. Clarify needs. What is the difference between what you want to happen and what is happening now?
4. Identify Priorities. Which needs (in #3) are the most important? Which "would be nice, also"? At the building level? At district level?
5. Specify programs or services to meet the needs. How can we get there in two or more different ways?
6. Cost out the programs. Attach a price tag. How much would each program or service cost?
7. Evaluate current programs/services/activities. What do we have now? Are they meeting the objectives? What changes are needed to meet the objectives, the needs and the priorities?
8. Build preliminary program format. What programs and services will be offered during the coming year (based on #3, #5 and #7).
9. Identify and cost out central support services needed. What administrative support personnel is needed. What maintenance, and transportation and food services are needed? How much will these cost?
10. Build preliminary expenditure budget. Based on #6, #8 and #9 what will our costs

be next year?

11. Review preliminary estimates of anticipated revenues. How much money can we get? What additional sources of funding exist?

12. Priortize needs on a district-wide basis. What does the community want for the entire district? Are these compatible with individual building needs? Are these the same or different from administrator's perceptions?

13. Build and Present Tentative Budget, with Superintendent's message. What are the budget objectives, program costs, revenues. What was not included in the budget and why (if identified in #3)? What is being dropped? What is being added?

14. Board review of Superintendent's Proposed budget. In what areas does the Board agree and disagree with Tentative Budget?

15. Public Hearings. Explanations to community on differences between needs assessment (#3), Superintendent's Proposed Budget, and Board perceptions. Testimony from community to board on modifications desired.

16. Modification and Board Adoption of Tentative Budget.

17. Review Tentative Budget at Building levels. What does the tentative budget mean for our school?

18. Review Tentative Budget at District-Wide meetings. What does the tentative budget mean for the school district?

19. Announce Superintendent's Recommendations To Modify Tentative Budget. Which of the community's suggestions (#17 and #18) should be incorporated into a final budget?
20. Public Hearings. What do individuals and groups of citizens and students want the Board to include or exclude from the tentative budget?
21. Board Adoption of Final Budget. What changes are made in tentative budget? Which of Superintendent's recommended changes are included? Which of community's recommended changes are included?
22. (In fiscally dependent school district's) Budget Submitted to Funding Body. What skilled efforts will be expended by the Board and Administration to secure approval of complete budget? Will public support be mobilized by school leadership? If total budget is reduced by funding body, will the revised budget be arrived at by repeating steps #18-21?

In these basic steps, you (as a citizen) will want to participate actively in steps #1,3,4,7,12,15,17,18, and 20. You will want to have full information on a number of the other steps including #2,5,10,11,13, and 19. You will be an interested observer in steps #14, 16 and 21. You will want to be assured that your district administrators have competently performed steps #6, 8 and 9.

B. Learning About the School Budget Process in Your Community

To learn about the school budget in your community, you will want to gather all of the printed information you can before interviewing your school officials. In PART V CITIZEN STRATEGIES, section 2b includes some detailed suggestions on how to obtain information. In Part II The BUDGET DOCUMENT, section B3 lists a number of printed documents you will need in order to study the budget document. A number of these may be useful in your study of the budget process as well.

1. Printed Information on the Budget Process

a. State Laws and Regulations. Legislation relating to the budget process varies considerably from state to state. In all states, however, public education is state function which has, in most states (except Hawaii), been delegated to local agencies. A variety of "carrot and stick" controls that take the form of legislation and regulation by the state includes some regulations on budget process and the financing of the public school system.

Arkansas, along with a number of states, mandates the distribution of comprehensive summaries of the budget before adoption. It also provides for giving public notice for open discussion on the budget.

Wyoming's Municipal Budget Act,(62) 1974, which applies to unified school districts in that state, prescribes additional details of the budget process: that the "principal officer" of every department, institution and activity shall furnish in writing by June 1 a detailed schedule of estimated requirements; that the budget officer (who must be designated according to the law) must prepare a proposed budget; that the budget include a budget message explaining the fiscal policies, an explanation of the expenditures and revdnues particularly when these show a

variance from the actual figures of the preceding year; that the proposed budget be submitted to the governing board; that public hearings be held; that public hearings be held; that budget summaries be published; and many other details.

In addition to such laws affecting the budget process in your school district, the state's Department of Education/Public Instruction adopts more detailed regulations regarding the format and the budget process to which local school districts are required to conform.

Hawaii's regulations spell out precisely who is responsible for preparing budget requests for various programs and services. This is similar to such regulations adopted voluntarily by many well managed school districts. Hawaii is the only state in which the schools are operated by the state agency.(63)

The Texas Education Agency (TEA) spells out in considerable detail the preparation of the budget as well as the various principles to be followed in the budget process.(64)

Illinois' Department of Education requires the designation of a person or persons to prepare a tentative budget. It requires thirty days notice of public hearing to be held on the tentative budget.* (65)

You will want to write to your state's Department of Education or Department of Public Instruction requesting copies of all of the laws and regulations relating to the budget process for local school districts. A sample letter requesting such information is included in PART V, P 188 "Getting Information" Occasionally your own school district may be able to suppoy you with accurate, complete and up-to-date information from the state, but there is no substitute for getting it straight from the horse's mouth. Ask the state to put you on a mailing list to receive any changes that may

* See illustrations on pages 139-140.

take place in the regulations or laws. The addresses of your state's education or public instruction offices are included in PART VII RESOURCES along with the name of the chief state education official.

b. Local Policies and Practices. Following the procedures suggested in PART V CITIZEN STRATEGIES,p180 "Getting Information", obtain from your local school district copies of all Board policies which guide the budget development process. In some school districts such locally adopted policies will repeat some or all of the state requirements; in other school districts it will be necessary for you to consider state and local requirements. In only a few school districts will you find what appears to be some blatant disregard for state regulations explained away by a casual "But this is the way we've always done it!"

Your school board's policies on the budget process may be all collected neatly in a single folder or administrative handbook, or they may be scattered throughout the minutes of the board meetings over several years. In addition to the local board policies, request also any local administrative regulations relating to the budget process. The policies of the Edina Minnesota School District Board* require the Board to study the school program and speak of the inclusion of the citizenry and staff in the developmental process. It delegates certain duties to the Superintendent in the administration of the budget and in its development. (66)

Obtain, also, a copy of your district's Budget Calendar. Virtually every school district will have a budget calendar of some type - some more detailed than others. It will describe the tasks to be completed, the participants

in the task, and the various dates each task is to be completed. The calendar is usually prepared quite early in the year or at the end of the previous fiscal year. If you are unable to obtain a copy of the budget calendar for the current year, request a copy of last year's budget calendar so you will have some idea of how the district's budget process moved along last year.

The Budget Calendar* of Broward County, Florida lists dates beginning in October and running through the adoption of the final budget in mid-August.[67] It is intended for "internal" use since the extensive role played by citizen groups is identified through other Board policies. The Edina, Minnesota calendar[68] begins with dates in August for Staff Advisory Committee critiques, moves on with September Citizen Advisory Committee discussion of budget priorities, and continues through the adoption of the budget in January.* The Dallas, (Texas) Independent School District Budget calendar* begins with the Needs Assessment Phase in the fall of 1975 and continues through budget adoption in June.[69]

The New York State Department of Education suggests a four page "Specimen Budget Calendar" and indicates that it "does not attempt to be all inclusive. Rather it suggests a system and some activities in the detail that would be found in a truly comprehensive budget calendar....A school's actual calendar would (include) specific dates....Lastly, many more activities would be listed in a practical working budget calendar." [70]

The Oregon Department of Education*[71] provides a five page suggested budget calendar for local school districts which includes 1) the preparation of the budget 2) the review and approval of the budget 3) the budget hearing and

* See illustrations on pages 142-148

4) the levy election.

A number of school districts will have charts illustrating the budget process which includes who does what - and when. Oregon's sample budget planning chart* is one of many varieties which may be used. In addition, newsletters and bulletins sent out to parents and citizens frequently contain abbreviated explanations of the school budget process. You might request these for the present year as well as the past year in order to observe the recent changes. Do not be surprised if you are told that budget process that was followed in the past is no longer operable. Changes, hopefully improvements, frequently are sought as new administrators or board members enter the District, as new state requirements are adopted, or as citizens act to effectively improve the process. But too seldom do things change completely overnight in as stationary an institution as our schools, so don't hesitate to request last year's material for comparative purposes.

Once you have received and reviewed some of the printed material on the budget process, you will be ready to interview your local school officials to learn more about the real budget process. It may be helpful if you concentrate on learning first about the budget process as an "internal" process - that is, what the school staff and board do to prepare for the budget development. Then, you can more easily learn about the "external" process - that is, the role of the citizens in the budget process.

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* See illustration on page 148.

2. Learning About the "Internal" Budget Process in Your School District.

Again, you should know that the budget inside school districts vary considerably from one community to another. Often it is difficult for a citizen to get a clear picture of how the process operates because it is never spoken about in public - or because it is unwritten or haphazard. Often oral instructions from the superintendent to his staff, or a series of occasional memos may be all a school district has to show of how the budget planning is carried out.

But don't be put off in your justifiable quest to learn how your school district puts together its budget process internally. True, you may not be welcome to participate in the "internal" process; but knowing how, when and by whom various steps in the budget preparation cycle are handled inside the system, you will know more about the planning and management skills of your school officials. You will also know which steps and which stages are the real time for decision-making. And you will know if the "public hearings" are simply window dressing or if the district is really geared up for meaningful citizen participation.

First, call the central administrative headquarters of your school district and ask who is the budget officer. In small school districts it may be the supertendent; in other districts, it may be the business manager; in still others there may be an Assistant, Associate or Deputy Superintendent for Finance who is designated as the budget officer. Then call the budget officer and tell him or her that you would like to make an appointment to learn about the school budget process. Ask him/her to send you any printed material relating to the budget process before your appointment.

(Some of what he/she sends you may duplicate material you already have, in which case you can return it when you go for your appointment.) Assure the budget officer that you do not mind reading difficult material or administrative jargon; assure him/her that you would welcome such material as well as any popularized descriptions of the budget process that may be available.

Before your appointment, review the material you have collected, go over the questions in PART IV BUDGET REVIEW LIST in this handbook, familiarize yourself with some of the practices illustrated in this publication and arrange to have someone else go along with you. Take along a tape-recorder if possible. Be certain you have it ready to and that you can use it easily. Many libraries will lend you a recorder.

At the beginning of your interview, let the budget officer know that you will be taping the interview to be certain you get everything correctly. You should reassure him/her that you will not be using the tapes for broadcasting and that you would be happy to reserve a little time at the end of the interview for any "off-the-record" comments he/she might want to make.

Be prepared to listen carefully, take notes and ask questions. You may want to have a number of questions prepared before you go into the interview. Find out with whom the Budget Officer works most closely during the budget formulation process. Be specific. Ask who figures out the anticipated state aid. Ask who prepared the estimates of expenditures for the elementary schools. Ask who prepares the estimates for insurance costs. Ask who suggests the figures to be put in the budget for salaries if no collective bargaining agreement is in effect for the forthcoming year. To whom does he/she report? Who reports to the budget officer? Leave the door open to return again or call back after you

have digested all of the information gathered.[72] Find out if the budget officer would have any objections if you called the people specifically responsible for particular budget responsibilities. It may be well to remember that, at this stage, you are learning about the internal budget process; you are not trying to participate in that process nor (at this point) trying to improve upon it.

You will find it very helpful to chart the budget process based on what you have learned from the printed material and interviews. There may be discrepancies and contradictions, but once you have it all drawn out on paper, you will know which points need further inquiry.[73] The Dedham League of Women Voters and the San Francisco Service Center prepared such budget process charts. *

If your school district has a budget process chart, find out when it was adopted. Find out also which activities and steps are quietly skipped and what has been added.

Don't be discouraged if you are not immediately successful in understanding the internal budget process. It may be that the process in your district is haphazard and poorly organized. It may be that the explanations given to you are deliberately unclear. It may be that, because of the large size of the school district or sophisticated managerial processes being utilized, a comprehensive understanding of the budget process will take a lot more homework from you. In the latter case, take heart! Probably no one else (including most of the Board members and many high officials within the district) has a good grasp of the process either. But, with persistence and determination you may be able to develop a fairly unique and useful knowledge of the internal budget process.

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* See illustrations on pages 149, 150 , 241.

A number of school districts' internal budget process are useful as examples of the variety of ways school districts handle the budget development process within their own staffs. One good example of a local school district's internal process can be found in the "Budget Guidance Document for Fiscal Year 1977" [74] prepared by the Montgomery County Public Schools. It instructs the staff briefly on the format and need for program mission summaries, object details and justification materials. It includes instructions in preparing expenditure estimates for positions, travel, replacement equipment, etc.. Areas of responsibility are identified by listing the title of the person responsible for the various program elements in the budget along with the specific budget analyst. For example,

1. Associate Superintendent for Administration
   a) 111 Instructional Administration
   b) 112 Administration of Instructional Areas..
   g) 144/145 Special Education Instruction
   h) 150's - Elementary, Middle/Junion, Senior..

   BUDGET ANALYST FOR ABOVE: LLOYD HEFLIN, Ext. 3548..

5. Deputy Superintendent
   a) 610 Office of the Superintendent
   e) 650 Human Relations..
   h) 672 Advance Planning and Development

   BUDGET ANALYST FOR ABOVE: GLENN DOERRMAN, Ext. 3549

In addition, the same document lists the calendar for development of FY1977 Operating and Capital Budgets (which lists specific dates, identifies persons responsible, and describes tasks to be completed) and a detailed price list of office furniture and office machines to be used in compiling budget estimates.

The budget officer reminds citizens who request this document that "it's" written primarily for staff....If it had been written for the general public it would have contained more details, [illegible]s of forms...etc., as guidelines."

It is, nonetheless, a good source for a citizen in that community, interested in learning about the internal budget process.

Another example of the "internal" budget process is seen in the following excerpts from the Dallas Independent School District which utilizes the format and jargon of Management By Objectives (MBO).[75]

Goal: Prepare the 1973-74 budget using the TEA Bulletin 679 code structures and utilizing to every extent possible the involvement of students, teachers, administrators, patrons as well as the Board of Education.

Objective 1 (Evaluation)

During the month of July and August 1972 each program manager will evaluate the accomplishments (or lack thereof) of his 1971-72 effort in light of 1971-72 goals and report his findings to all individuals concerned.

Tasks:

1.1 Secure all pertinent information relating to areas of concern i.e. Test Scores, evaluation reports, process reports, etc.

1.2 Analyze all information to determine successes and failures in terms of established objectives and indicators.

1.3 Determine the remaining negative discrepancy between current program status and the desired status (goals) in terms of both one year and long range objectives.

1.4 Communicate the remaining negative discrepancy to all concerned parties.

Objective 2 (Needs Assessment)

During the months of September and October and based upon all available input, each program manager will formulate the remaining "gap" between current and desired status.

Tasks:

2.1 Secure input data

2.1.1 Examine the basic overall context and determine if new opportunities have become available.

2.1.2 Receive feedback from appropriate involvement groups

2.1.2.1 Operation Involvement (A community/district-wide representative group of people)

2.1.2.2 Principals' Advisory Committee
2.1.2.3 Superintendent's Student Advisory Committee
2.1.2.4 Community Advisory Groups
2.1.2.5 Board of Education
2.1.2.6 Others as appropriate

2.2 Based on the above input, restate desired status and communicate "new" goals to concerned parties.
2.3 Compare current with "new" desired status and formulate remaining "gap" between current and desired condition...

Objective 4 (Determine Costs)

During December and January each program manager will estimate the costs of each 1973-74 goal.

Tasks:

4.1 Dissect each goal into component objectives
4.2 Dissect each objective into component tasks
4.3 Estimate cost of each task in term of man-days (weeks)
4.4 Estimate additional materials needed

Note: This is not the time to screen out goals unless they appear to be extremely unrealistic. The screening process comes next.

Objective 5 (Conduct Feasibility Study)

Appropriate managers will examine each goal in terms of payoff.

Note: At this point only the question of worth is examined. Some goals may be very costly but in terms of educational payoff are worth it. The Ancillary question of risk must also enter in at this point.

Tasks:

5.1 Compile the goals with all their attendant costs and potential payoff.
5.2 Communicate the results of 5.1 to appropriate advisory groups for their examination and feedback.
5.3 Delete or revise goals deemed to be not worth the cost.

Objective 6 Establish Priorities)

Each goal will be ranked according to its worth and cost in competition with all other goals.

Note: This step would not be necessary if the school district had unlimited funds. All goals have previously been deemed to be worth the cost.

Tasks:

6.1 Assemble all goals, costs, previously set priorities and constraints.
6.2 Make comparisons of each goal with other goals.
6.3 Place each goal with its costs in rank order...

Objective 7 (Assign Resources).....

Objective 8 (Translate goals into Operational Objectives)

Objective 9 (Public Hearings)

Objective 10 Adopt the Budget)

In the above cited example, you can see the tie-in between the internal and external budget process. Undoubtedly you will want to review the budget calendar as well as any popularized explanations of the budget process to see where citizens will fit in. Objectives 2, 5 and 9 clearly call for citizen involvement. Furthermore, if your interest in the budget process is motivated by a concern about the quality of management skills of your school officials, your examination of the specificity, availability and implementation of an effective internal budget process will give you considerable insight. (75b)

3. The "External" Budget Process - Where You Fit In

In this handbook we use the phrase "External" budget process to identify the roles of the citizens in the decision-making process involved in the formulation of a school budget. We distinguish it from the "internal" budget process in that the latter ordinarily provides for planning analyses and administrative tasks that are accomplished by school personnel.

Many school districts utilize newsletters or special mailings to inform their community of the role citizens are invited to play in the budget process. When you are making your first inquiries about the school budget in your district, inquire about such publications for the current year and for the last two or three years. Often the Education Editor from your newspaper or the reporter assigned to cover school affairs will have a file with news releases from the school district. A good perspective can be gained if you look over such material, noting if citizen participation was sought early or late

* See illustrations on pages 151, 152

in the budget process. The file may contain articles from previous years listing the names of persons who have testified on budget matters and may note also which issues were resolved or left dangling by previous budget actions. You may learn that neither the school district nor the citizens have made any significant effort to involve the community in the budget process. If this is the case, you may then find yourself fighting an uphill battle for citizen participation in the budget process. On the other hand you may find your efforts received with open arms if the administration and board have been anxious to spark some constructive concern.

The Mounds View Public Schools use the newsletter format* to inform their citizens about the external budget process and to invite citizen participation early in that process. Their five page "School Talk-Special Issue" 76 was mailed in November to the residents of the community. It briefly described the budget process, gave some general indications of the problems faced, and listed the dates and locations of the series of public meetings scheduled.

Following the initial round of meetings in the Mounds View district in December, a second newsletter* was mailed 77 in January. This "School Talk-Special Issue #2" reported to the entire community some of the questions and answers which were raised at one or more of the December meetings. The newsletter included "Impact Statements" from each building principal and Faculty Advisory Councils relating to budget proposals. It listed the dates for January meetings including six "community" evening meetings, and approximately 25 brief day time meetings (which citizens would attend) arranged specifically for students, faculties of specific schools, custodians, department chairmen and the education association. Finally parents, students staff, residents and employees were asked to fill in a two and a half pages of

* See illustrations on pages 152-160.

form provided for priortizing a number of "semi-mandated" or "optional" programs that would be considered in the budget.

Another example of involving the community in the budget process can be seen in the document "Choices for our Children" prepared and distributed to the Montgomery County Public Schools community each year. It contains an explanation of the budget process, the possible choices the school district may have to make in compiling the budget for the following year, and inviting the citizens participation in the budget process. In addition, the publication reviews briefly the "choices" of the community during the previous year and explains how those choices were acted upon in the budget process. Explanations are given for those "choices" which were not met in the adopted budget. Donald J. Hynes, a Montgomery Co.school administrator writing in the Journal of Educational Communication January-February 1976 reviews his district's philosophy behind the publication of the "Choices" document. His article,[79] "Budget Making as a Means to Involve the Citizenry" as well as the "Choices" documents are must readings for anyone interested in informed citizen participation in the school budget process. He recognizes the universal cynicism that is shared by many citizens who believe that public budget hearings are mere gestures. He states "If citizens get the feeling that you"re just letting them talk and then do what you were planning to do all along, they'll never listen to you."

The League of Women Voters Education Fund's publication THE BUDGET PROCESS FROM THE BUREAUCRAT'S SIDE OF THE DESK[80] cites the experience of a long-time municipal budget officer. He indicates that the efforts to involve the various department heads (let alone citizens!) in the budget process serve primarily non-budget

purposes. That is, requests for departmental evaluations and needs for the forthcoming year appear to be mainly managerial processes. Long before such analyses are in, the person who really prepares the budget often has the figures all pencilled in based on 'historical' factors... that is what happened to each line item in previous years! The League, however, reminds citizens that knowing ahead of time which are the really fixed costs and which can be changed will help you focus on helping to "make a change - in priorities...program emphasis...in the budget process itself."

PART IV A BUDGET REVIEW LIST will help you focus in on those aspects of your school budget process in which you have a particular interest.

OPERATING BUDGET REQUEST PREPARATION
RESFONSIBILITIES FY 1975-77

1. Chairman - Board of Education for Board of Education's operations

2. Assistant Superintendent - Library Services

   a. Public Libraries (including Administration and Centralized Processing
   b. Technical Assistance Center
   c. Library Advisory Commission
   d. State Administration - School Libraries and Instructional Materials
   e. State Audio-Visual Center
   f. P.L. 89-10, Title II

3. Superintendent

   a. Office of the Superintendent operations
   b. Public Information and Publications
   c. P.L. 89-10, Title V

4. Assistant Superintendent - Research and Planning

   a. Administration

5. Assistant Superintendent - Business Services

   a. Administration
   b. Facilities Branch
   c. School Lunch - State office and school level (including Adult Lunch Supervisors)
   d. Custodial Services - Auxiliary Services, Classroom Cleaners, Utilities (Review of school level custodial budgets)
   e. Armored Car Service
   f. Telephone Tolls & Charges

6. Assistant Superintendent - Personnel Services

   a. Administration
   b. Sabbatical Leaves
   c. Collective Bargaining Administration Cost

7. Assistant Superintendent - Instructional Services

   a. Administration
   b. General Education
      1) Administration
      2) 3-on-2 Program
      3) TESOL - Review of school level TESOL budget
      4) Intensive Language

Illustration 64. Excerpt from Hawaii Department of Education budget instructions for 1975-77. (63)

SCHOOL DISTRICT BUDGETS

I. LEGAL REQUIREMENTS

Section 17-1, The School Code of Illinois, requires that the board of education of each school district under 500,000 inhabitants shall adopt an annual budget within or before the first quarter of each fiscal year. School districts governed by a board of directors are not legally required to adopt a budget, but the expenditures shall be approved in advance by the Superintendent, Educational Service Region. However, it is recommended that such districts develop a budget to aid in the planning of educational programs and to provide sound fiscal controls.

II. PROCEDURE FOR PREPARATION AND ADOPTION OF BUDGET

Establish a Fiscal Year - The board of education shall establish a fiscal year for the school district - (Section 17-1). It is common practice to establish July 1 of one year through June 30 of the following year as the fiscal year.

Designate a Person or Persons to Prepare a Tentative Budget - The board of education, by resolution, shall designate some person or persons to prepare a tentative budget. A suggested resolution follows:

BE IT RESOLVED by the Board of Education of School District Number _____ in the County of _____, State of Illinois, that _____ is hereby appointed to prepare a tentative budget for said School District for the fiscal year beginning _____, 19 ____, and ending _____, 19 __, which tentative budget shall be filed with the Secretary of this Board.

Prepare a Budget in Tentative Form - The person or persons designated to prepare the tentative budget may use Form IOE 50-06, which was prepared to meet requirements of The School Code of Illinois and to provide a standard budget format for all districts. Certain districts may need more detail than is provided on the Form. In this case, a summary work schedule may be prepared and maintained as a part of the district's records. The budget may also be expanded to include more detail utilizing the Chart of Accounts provided in the Illinois Financial Accounting Manual for Local School Systems, Circular Series A, Number 246 (Revised January 1972).

Make the Tentative Budget Available to Public Inspection - The Secretary of the Board of Education shall make the tentative budget available for public inspection at least 30 days prior to final action.

Hold at Least One Public Hearing - The board of education shall hold at least one public hearing on the proposed budget prior to final action. A notice stating the location, date, and hour of the public hearing shall be placed in a newspaper published in such district, at least 30 days prior to the time of the hearing. If there should not be a newspaper published in such district, notices of the public hearing shall be posted thereof in five of the most public places of such district. Notices of the public hearing, whether published or posted, should read substantially as follows:

Illustration 65. Excerpt from Illinois Department of Education financial regulations for local school districts.(65)

Planning: Budgets

Prior to the adoption of a budget, the board shall study the school program in its relation to the present and future needs of the students, the patrons, and the community. In an effort to make the budget a comprehensive reflection of the financial needs of the school program, steps shall be taken to involve representatives of the lay citizenry, the certificated and non-certificated staff, and the administrative staff in the developmental process. The procedure for the involvement of these representatives shall be developed by the superintendent of schools and implemented by his office upon the formal approval of the board.

The superintendent of schools shall determine the manner in which the annual district budget is to be compiled and issue instructions to the staff. He shall also establish a time schedule for the preparation of the budget to be known as the "budget calendar."

Business

Budget as Spending Plan

A system of fiscal control shall be established to govern the administration of the budget and the expenditure of funds.

The superintendent shall not permit expenditures of funds to exceed the major budget classification allowance against which the proposed expenditure is the proper charge.* The superintendent shall establish and operate budget controls for all schools and departments. He shall administer the budget in conformity with legal requirements and the actions of the board.

The superintendent shall check the legality of all expenditures. He shall ascertain that all expenditures recommended for approval are legal expenditures.

*(Major budget classification shall be defined as the first subdivision of each fund - i.e. 1-210)

Preparation of Budget Document

The annual budget of a school district is perhaps the most concise expression of the educational aims of the school district because its budget expresses the services it plans to provide during the period covered by the budget. Because the responsibilities of a school district are continuous over a long period of time, and because its educational aims are mostly attainable in a somewhat distant future, the annual budget preparation should be controlled to the optimum extent by policies that are compatible with the long-range aims of the school district.

The superintendent shall present the budget to the board together with his recommendations on the needs of the dis-

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Illustration 66 Excerpts from Board policies relating to the budget process, Edina , Minnesota School District. (66)

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

1975-76 BUDGET CALENDAR

OCTOBER, 1974

Tuesday	15th	Area Superintendents, Program Directors, Principals and Department Heads to be notified of tentative budget dollars to be used for budget preparation for 1975-76.

NOVEMBER, 1974

Friday	1st	Submission of tentative budget for 1975-76 by Principals and Department Heads to Area Superintendents and Program Directors.
Friday	15th	Submission of tentative budget for 1975-76 by Area Superintendents and Program Directors to the Superintendent.

MARCH, 1975

Thursday	6th	First draft of 1975-76 Operating Budget submitted to the School Board for study.

APRIL, 1975

Monday	7th	Staff Review of 1975-76 total budget.
Tuesday	22nd	Board review of 1975-76 total budget.

MAY, 1975

Monday	12th	Staff review of 1975-76 total budget.

JUNE, 1975

Monday	2nd	Revised estimate of revenue for 1975-76.
Tuesday	10th	Second draft of 1975-76 total budget to the School Board for study.
Friday	20th	Review of 1975-76 total budget by School Board.

JULY, 1975

Tuesday	1st	Tax Assessors certification of estimated tax roll.
Tuesday	15th	Tentative Budget to Board for approval (SBR 6A-1.071) and set dates for advertising and public hearings.

AUGUST, 1975

Thursday	14th	Board Meeting to adopt Budget.
Friday	15th	Adopted Budget transmitted to Commissioner of Education for review.

Illustration 67. Budget Calendar of Broward County School Board, Florida.

Suggested Timetable for
1975-76 Expenditure Budget

Late Aug.	Target established, given to District Community Staff Advisory Committee for critique.
Late Aug.	Principals meet with Building Advisory Committees in preliminary session.
Early Sept.	Citizen Advisory Committee at each building involved in discussion of budget priorities.
Late Sept.	Board workshop to determine possible area of budget curtailment. Finalize tax (income) budget for 1975-76.
Oct. 1	Projected enrollment and dollar allocations for decentralized portion of the budget distributed to principals.
Nov. 15	Building budgets due from principals. (Decentralized and non-decentralized portions).
Dec. 3	Budget reproduced and assembled for internal examination and discussion.
Dec. 16	Budget given to Board for examination.
Late Dec. or Early Jan.	Board Workshop to review budget.
Jan. 6 & 7	East - West, Elem. - Secondary budget discussions with public.
Jan. 13	Board adoption of budget.

Illustration 68. Budget Calendar of Edina, Minnesota Independent School District. (68)

PROPOSED PROGRAM BUDGET DEVELOPMENT SCHEDULE

The following dates are submitted for scheduling purposes. They are established with the intent of completing the 1976-77 Program Budget not later than June 30, 1976.

Date	Activity
Needs Assessment Phase	
September--October--November, 1975	Conduct Needs Assessment (Staff Members will study and correlate recommendations of Skyline Wide Educational Plan, Chase Report, Task Force For Educational Excellence, Research and Evaluation Reports)
December, 1975	Staff Analyzes results of Needs Assessment Survey
January 14, 15, 21, 1976	Results of Needs Assessment Presented To Board Committees
February 4, 1976	Committee of the Whole meets to give final guidance to Program Managers regarding priority program thrusts for 1976-77. (Operation Involvement representatives will be invited to attend)
Program Planning Phase	
February, March, April, 1976	Program managers prepare Program Budgets
May 6, 12, 19, 1976	Program Managers present Program Budgets to Board Committees for review.
Approval Phase	
June 2, 1976	Committee of Whole reviews Program Budgets and gives final guidance (Fine Tuning). (Operation Involvement Representatives will be invited to attend).
June 16, 1976	Special Meeting of Board of Education for public hearing of proposed budget.
June 23, 1976 (Board Meeting)	Approve 1976-77 Budget and set tax rate.

Illustration 69. Budget Development Schedule, Dallas Independent School District, Texas, 1976-77.

ACTIVITY	TIME	PERSON(S) RESPONSIBLE
Prepare building level budget requests for supplies, equipment, and maintenance.	October	Principals
Review/revise building level expense requests for plant personnel.	November	Superv. Oper/Maint. and CSO
Prepare estimates for fuel, utilities, contracted services, and misc. plant expenses.	"	Superv. O & M
Review/revise instruction expense for regular day school, special schools, and community service requests.	"	CSO and Board of Education
Review/revise operation and maintenance of plant expense requests.	"	Board of Education
Prepare and exchange professional staff/ school board negotiation proposals.	December	Instructional staff and Board of Education
Conduct professional staff/school board negotiations.	"	Instructional staff and Board of Education
Review instruction expense requests for regular school, special schools, & community services.	"	Citizens' Budget Advisory Committee
Tentatively approve instruction expense requests for regular school, special schools, and community services.	January	Board of Education
Secretarial staff/school board negotiation proposals developed and exchanged.	"	Secretarial personnel and Board of Education
Conduct secretarial staff/school board negotiations.	"	Secretarial personnel and Board of Education
Custodial staff/school board negotiation proposals developed and exchanged.	"	Custodial personnel and Board of Education
Conduct custodial staff/school board negotiations.	"	Custodial staff and Board of Education
Tentatively approve operation and plant maintenance expense requests.	February	Board of Education
Prepare regular and special transportation expense requests.	"	SBO and Transportation Supervisor

Illustration 70. Excerpt from a Specimen Budget Calendar, New York State Department of Education. (70)

A SUGGESTED BUDGET CALENDAR FOR SCHOOL DISTRICTS 1974-75

	JULY					AUGUST					SEPTEMBER					OCTOBER					NOVEMBER					DECEMBER				
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
1	1	2	3	4	5				1	2	2	(3)	4	5	6	1	2	3	4						1	(2)	3	4	5	6
9	8	(9)	10	11	12	5	6	7	8	9	9	(10)	11	12	13	7	(8)	9	10	11	4	5	6	7	8	9	(10)	11	12	13
7	15	16	17	18	19	12	(13)	14	15	16	16	17	18	19	20	14	15	16	17	18	11	(12)	13	14	15	16	17	18	19	20
4	22	23	24	25	26	19	20	21	22	23	23	24	25	26	27	21	22	23	24	25	18	19	20	21	22	23	24	25	26	27
	29	30	31			26	27	28	29	30	30					28	29	30	31		25	26	27	28	29	30	31			

	JANUARY					FEBRUARY					MARCH					APRIL					MAY					JUNE				
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
1			1	2	3											1	2	3	4				1	2	2	3	4	5	6
9	6	7	8	9	10	3	4	5	6	7	3	4	(5)	6	7	7	(8)	9	10	11	5	(6)	7	8	9	9	(10)	11	12	13
7	13	(14)	15	16	17	10	(11)	12	13	14	10	11	12	(13)	14	14	15	16	(17)	18	12	(13)	14	15	16	16	17	18	19	20
5	20	21	22	23	24	17	18	19	20	21	17	18	19	(20)	21	21	22	23	(24)	25	19	20	21	22	23	23	24	25	26	27
	27	28	29	(30)	31	24	25	26	27	28	24	25	26	27	28	28	29	30			26	27	28	29	30	30				
											(31)																			

The dates are selected for districts which use weekly newspapers.

Underlining indicates changes in the previous year's budget calendar procedures.

ASSUMPTIONS: Monthly Board Meeting -- Second Tuesday;
Weekly Newspaper Published -- Thursday;
First day of school is Tuesday following Labor Day;
Levy Election is held on first Tuesday in May.

Dates:	Procedure:
July 9, 1974	BOARD MEETING. Organize the board; appoint new budget committee members and designate the budget officer. (Alternate budget procedures that govern school districts in Multnomah County are listed on a page following this calendar.)
August 13, 1974	BOARD MEETING. Invite all budget committee members to attend board meetings and keep them informed in advance of board meetings at which budget related matters will be discussed. August activities: 1. Plan a proposed budget calendar to negotiate with exclusive representatives; it should include an effective date, a reopening date, and an expiration date. Assign confidential employees. Identify supervisors that will be on the management team;

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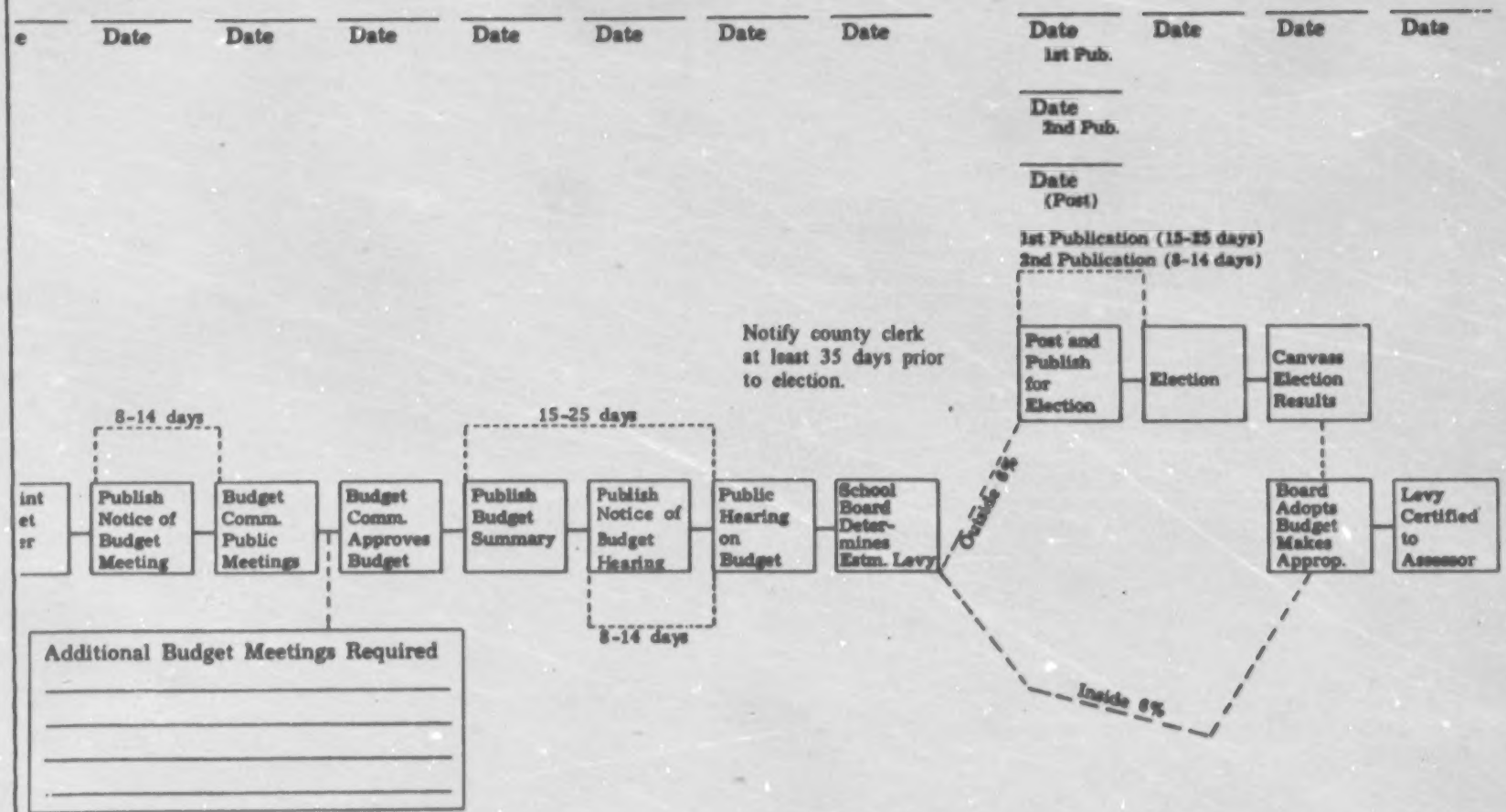
Illustration 71. Excerpt from a Suggested Budget Calendar, Oregon Department of Education. See illustrations 72 and 73.

August 13, 1974 (Continued)	revise job descriptions, spelling out supervisory authority. 2. Plan first fall collective bargaining meetings. 3. Develop procedures to conduct elections, if needed, of the representatives for certificated and classified personnel. If a petition to challenge the present representation or to create a bargaining unit has been received, it should be filed with the Public Employe Relations Board (PERB), 300 Capitol Tower Building, Salem, OR 97310 (378-3807).
September 3, 1974	First day of school.
September 10, 1974	BOARD MEETING. Make any changes deemed advisable in the district's educational plan and project costs.
October 8, 1974	BOARD MEETING. Disseminate educational plan for the ensuing school year to serve as a guideline for staff and community involvement in budget preparation.
December 2, 1974	A suggested target date for the employe exclusive representatives (certificated and noncertificated) and board to reach agreements on budget related issues. If impasse is called for by either party, notify PERB of the status of negotiations to select a mediator. If agreement through mediation is not reached within 15 days, both parties may agree to submit the issues to fact-finding.
December 10, 1974	BOARD MEETING. Review and discuss proposed budget estimates and personnel assignment changes recommended by the staff. Grant authorization for the printing of the proposed budget document.
December 20, 1974	A suggested target date for completion of mediation if needed. If an agreement has not been reached, notify the PERB that fact-finding is to be initiated. The board and the exclusive representative may select their own fact finder.
January 14, 1975	BOARD MEETING. Discuss budget-building progress.
January 30, 1975	Publish "Notice of Budget Committee Meeting" in a newspaper of general circulation in the district. Notice to be published not more than 14 days nor less than 8 days prior to date of the meeting.

Illustration 72. Excerpt from a Suggested Budget Calendar, Oregon Department of Education. See illustrations 71 and 73.

BUDGET PLANNING CHART



rated above is a suggested diagram that may be helpful for the budget officer to chart significant dates on which certain actions must occur in ction with the development of the budget as set forth in the Local Budget Law.

hart is a variation of one developed at the Multnomah Intermediate Education District.

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Illustration 73. Budget Planning Chart for local school districts.
Oregon State Department of Education.
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PALO ALTO UNIFIED SCHOOL DISTRICT

INSURANCE SCHEDULE
July 1, 1975

I.	BLANKET ALL PROPERTY Harbor Insurance Co. #PC 3293 Limit: $48,040,000	Premium: Fee:	$ 48,000 12,000
II.	COMPREHENSIVE LIABILITY & AUTOS St. Paul #594JA4624 Limits: As Written	Premium:	32,944
	Endorsement Effective 6/11/75 Adding Automobiles	Premium:	22
III.	EXCESS LIABILITY CNA #RDU 2134368 Limit: $15,000,000	Premium:	6,000
	EXCESS LIABILITY Employer's Reinsurance #20071 Limit: $5,000,000 Excess of $5,000,000	Premium:	2,500
IV.	BOILER & MACHINERY Kemper #5XN2713 Limits: $1,000,000/$15,000	Premium:	4,000
V.	FIDELITY BOND Fidelity Bond & Deposit #8869665 Limit: $50,000	Premium:	736
	TOTAL		$117,682

Illustration 74. Excerpt from Palo Alto Unified School District Annual Report. Insurance Schedules and other information not usually found in budget document are helpful to citizens learning about the budget figures and budget process.

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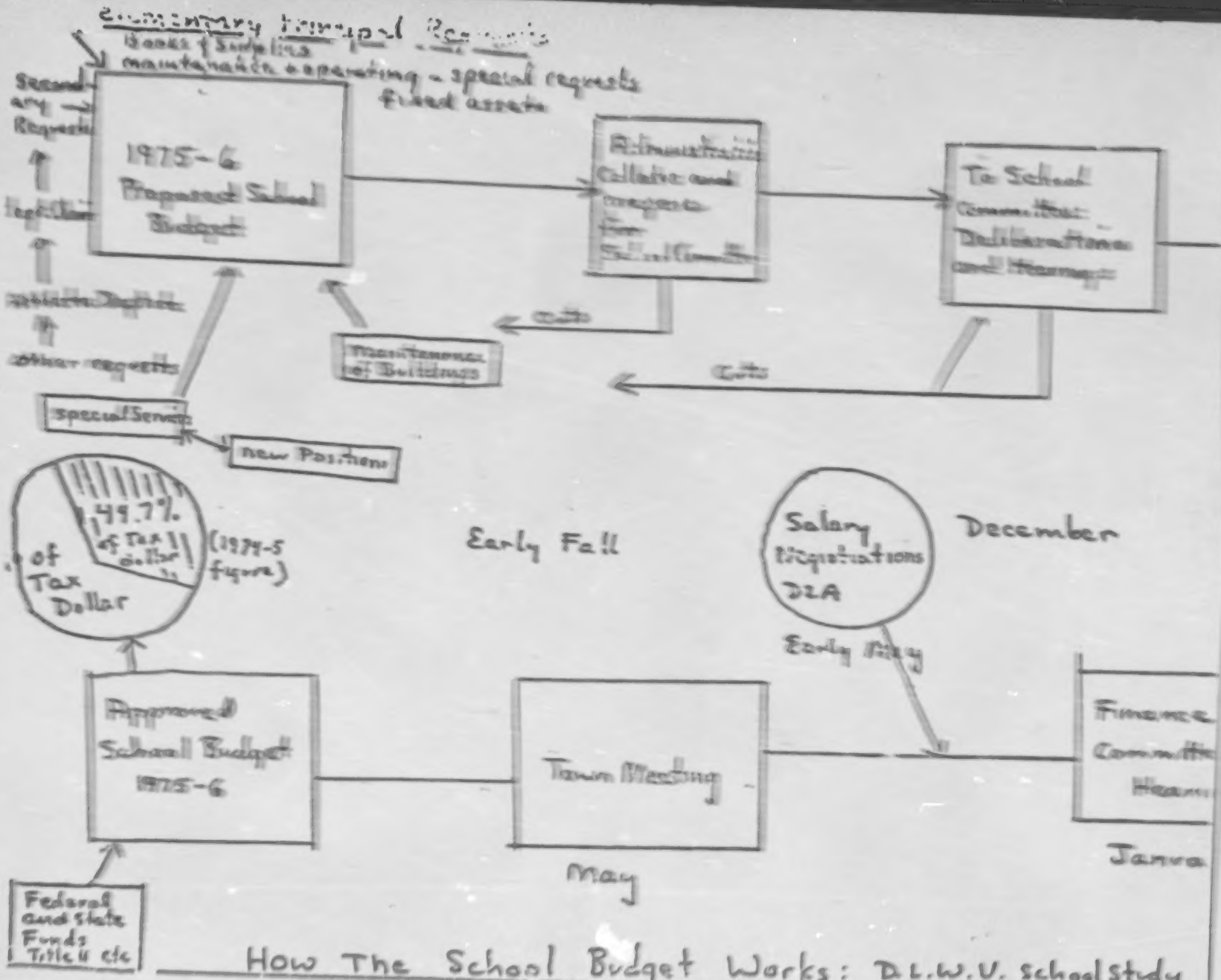

How The School Budget Works: D.L.W.V. school study

1975

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Illustration 75. A chart of the budget process of Needham, Mass., prepared by the League of Women Voters of Dedham, 1975.

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Figure 9

Program Request

Program Location: Elementary School A Budget Year: _____

Program: Grade One

Sub-Program: Reading Alternative Number: One

Objectives:

1. At the completion of the school year at least 60 percent of the pupils will be reading at or above grade level.

2. Individual reading deficiencies will be identified and corrective measures implemented.

Number of Children Served: 80

Plan for Achievement of Objectives:

1. Inservice training program to help teachers diagnose students with visual and/or perceptual problems.

2. Coordination with the school nurse-teacher for medical information.

3. Individual testing program by the school psychologist.

4. Individual home visits by the school social worker or, if unavailable, the psychologist.

5. Classroom observations by the psychologist, social worker, reading specialist.

6. Team conference by all of the above with the classroom teacher to prescribe an individual program for the student.

7. Parents, teacher, administrator conference for information purposes.

Evaluative Criteria to be Used:

1. Informal reading inventory.

2. Individual intelligence test.

3. Diagnostic reading test.

4. Visual-motor perceptual test.

5. Eye examination.

Illustration 76. Sample program request form utilized in the internal budget process of a number of local school districts. Excerpt from New York Department of Education, PROGRAM BUDGETING FOR SCHOOL DISTRICTS. See also illustration 77.

Figure 9 (Cont'd.)

Equipment:

Telebinocular	Cassettes and recorders	Filmstrip projectors
Audiometer	Language masters	Film projectors

Supplies and Materials:

Testing materials
Basal readers (variety)
Pre-primers through second grade (2.2)
Trade books (variety)
Picture books through second grade (2.2)
Filmstrips
Manipulative Materials-i.e.
  Art supplies (paper, paint, crayons, etc.)
  Modeling clay
Films
Interest centers-i.e.
  Science (aquarium, science kit for simple experiments, etc.)
  Math (peg boards, flannel boards, abacus, cuisenaire rods, etc.)

Resources Required

Staff	Percent of Time to Sub-Program	Gross Salary	Salary Allocation to Sub-Program
Teacher A	.50	$14,000	$ 7,000
Teacher B	.50	12,000	6,000
Teacher C	.50	10,000	5,000
Psychologist	.10	18,000	1,800
Reading Specialist	.10	16,500	1,650
Paraprofessional	1.00	5,200	5,200
		Total	$26,650

Equipment	2,500
Supplies and Materials	8,000
Contractual and other Services	100
Total-Sub-Program	$37,250
Cost per Child Served	466

Projected Long Range Costs of Alternative One

Year	197 -197	197 -197	197 -197	197 -197	197 -197
Estimated Cost					
Cost Per Child					

Illustration 77. Program Request form (Continued).

1975-76 BUDGET DEVELOPMENT PROCESS

A school budget, much like a family budget, is a set of guidelines developed to operate the schools within the expected income for a one-year period. Many steps and many people are involved before a school budget is approved by the School Board.

The Administration has begun preparation of the 1975-76 budget under a Board guideline to consider as first alternative that estimated receipts equal estimated expenditures (balanced budget with no reserve fund). In a series of meetings, the Instructional Council Budget Review Committee and other groups are providing the Administration with reaction and input to the budget development as it progresses.

Budget information as of November 15, 1974, enrollment projections for 75-76 and the current state financing laws, constitute the departure point and a 12% inflation rate is being used to develop budget projections.

Certain given factors are the basis for the budget development, such as State laws, State Department of Education regulations, School Board policy, negotiated contract provisions, and administrative regulations.

For instance, in arriving at the number of instructional staff for each school, the above given factors must be considered. In determining the per pupil allocation of money to each school, which is earmarked for instructional and other recurring supplies and does not include teacher or other staff salaries, again State laws and regulations, etc. have to be considered.

The budget preparation is proceeding under a School Board approved time schedule; completion is slated for late January of 1975. Between December 3 and 11 a series of informational meetings have been planned (see schedule in this issue) to familiarize residents of the district with 75-76 budget projections and alternative solutions which are being considered to deal with the financial situation.

Another series of meetings will be held in January of 1975 to answer questions raised during the December meetings and to discuss alternative solutions.

ALTERNATIVE SOLUTIONS

DEFICIT SPENDING

Deficit spending is considered by many a possible or acceptable avenue to finance school operations and thus alleviate the pressures of curtailing or eliminating programs and services now being provided. That course of action would require the sale of certificates of indebtedness. Interest would need to be paid on these certificates out of the general fund receipts. Sale of certificates of indebtedness, in effect, means to borrow from the following year's income.

An advance for general fund expenditures can be obtained from the following year's anticipated general fund receipts. This, too, is a form of loan, determined in amount by the Ramsey County Auditor and which requires no interest. For instance, if the district made use of the possibility of an advance for the 1975-76 school year, the amount would be available in June of 1976. The amount advanced would be deducted from the July, 1976 tax distribution.

INCREASING THE TAX LEVY

State law allows local districts the option of holding a referendum to increase the local tax levy over and above the limit established by the State Legislature. To increase the tax levy, the district would need to ask the taxpayers for a 'yes' vote on a tax levy referendum to increase the property taxes for district residents. Assuming that such a referendum would pass, the additional income would not be available to the district until the fiscal year following its approval by district residents. The district would receive 100 per cent of the taxes approved by a levy referendum. There would be no reduction in State foundation aids if the voters authorized an additional levy.

LEGISLATIVE ACTIONS

The Legislature can choose to increase aid per pupil for school districts by legislative action. If the Legislature should authorize an increase in foundation aid before June 30, 1975, the increase of aid per pupil times the number of students in District 621 could be available for the 1975-76 school year. The School Board, administration and members of the Instructional Council have been involved in an effort

Illustration 78. Mounds View Public Schools newsletter, SCHOOL TALK, excerpts from Special Issue. See also illustration 79.

CURTAILING OR ELIMINATING PROGRAMS AND SERVICES

Without clear indication at this point that the Legislature will make a strong shift toward major changes in the school financing laws, with spiraling costs and with a projected deficit of 2.6 million dollars at the end of 1976, consideration must be given to curtailing or eliminating programs and services in every function of the district's operation in order to balance expenditures with income. Responsible financial management becomes extremely difficult when choices which need to be made not only affect people and their livelihood, but have a direct bearing on the purpose of existence of everyone in the district's employ: education and the programs and opportunities the district provides for its students.

AWARENESS AND INVOLVEMENT

The budget development at this point involves only cost projections for 1975-76 on the basis of programs and services presently being provided. Every effort is being made to involve as many groups as possible within the district to become aware , to reason together, and to arrive at decisions which will best preserve the educational goals of the School Board, staff, administration, students, and parents of the district.

The School Board, staff and administration of the district urge citizens, parents, students, legislative representatives and city officials to attend one of the meetings scheduled for December. The dates, times and places for the series of meetings planned for January will be announced at a later date.

PUBLIC MEETINGS SCHEDULED

Following are dates, times, and places of meetings to which citizens are invited:

Tuesday, December 3
Highview Junior High School, 2300 7th Street N.W., New Brighton
4:15 p.m. and 7:30 p.m.

Wednesday, December 4
Chippewa Junior High School, 5000 Hodgson Road, St. Paul
4:00 p.m.

Mounds View Senior High School, 1900 W. County Road F, St. Paul
7:30 p.m.

Thursday, December 5
District Service Center, 2959 N. Hamline Ave., Roseville
9:30 a.m.

Edgewood Junior High School, 5100 N. Edgewood Drive, New Brighton
4:00 p.m. and 7:30 p.m.

Saturday, December 7
Chippewa Junior High School, 5000 Hodgson Road, St. Paul
8:00 a.m.

Monday, December 9
Irondale Senior High School, 2425 Long Lake Road, New Brighton
4:00 p.m.

Tuesday, December 10
Chippewa Junior High School, 5000 Hodgson Road, St. Paul
1:30 p.m. and 7:30 p.m.

Wednesday, December 11
District Service Center, 2959 N. Hamline Ave., Roseville
8:00 a.m. and 1:00 p.m.

Illustration 79. Mounds View Public Schools newsletter excerpts from Special Issue .See also illustration 78.

IRONDALE SENIOR HIGH SCHOOL

Anything that directly affects the education of students should be the last area where cuts should be made. An increase in student-teacher ratio may necessitate a complete curricular reorganization which would eliminate the options that now exist for students, such as dropping the quarter system. Increased student-teacher ratios may result in inadequate liability or safety features of classes. Some classes may have to be taught using inferior and inefficient methods.

Use of the 19-1 ratio might result in the elimination of many, if not all, advanced classes in all areas. College-bound students would be severely handicapped by inadequate preparation. Use of the 20-1 ratio would mean increased class sizes of 35-40 for English, math, science, social studies, and foreign language. Home economics and industrial arts would increase to 30 students per class, well over the room capacity for good teaching.

MOUNDS VIEW SENIOR HIGH SCHOOL

Any changes in present ratio arrangements would seriously impair present programs and future planning. The impact of any reduction in services would mean that class sizes would increase; elective choices would decrease; some programs would be eliminated.

If teaching staff were reduced, many excellent courses would be eliminated from the curriculum. Many students would not be able to take the subjects of their choice, or the subjects which best suit them for a good learning experience. It would be practically impossible for a student to transfer from one class to another if he experienced difficulty in a certain class. Approximately 70% of our students take more than the required load in the junior and senior years. This includes activity-type credit courses in athletics, journalism, yearbook, and music. We might have to limit all juniors and seniors to five subjects per year.

WHAT IS THE PURPOSE OF THE MEETINGS SCHEDULED FOR JANUARY?

The objectives of the January meetings are to further explain the budget development process, the financial projections, the programs in existence in the School District and to give every person associated with the School District as an employee or resident the opportunity to place his or her value on the semi-mandated and optional programs. In addition, each person will be able to express a feeling of support for alternatives that they wish the School Board to consider. A list of the meetings, their times and places follow.

The forms to be used in prioritizing the programs and the alternatives are found in another section of this issue of School Talk.

Individuals who have questions concerning the programs or the alternatives should contact Robert Heyer, chairperson of the Budget Review Committee; Dr. S. C. Witter, Superintendent of Schools; Dr. M. M. Rosen, Assistant Superintendent of Schools; Wendell Helstrom, Director of Finance; or any School Board member, principal, or staff member.

COMMUNITY MEETINGS SCHEDULED FOR JANUARY, 1975

Date	Place	Time	Schools Represented
1-07-75	Highview	7:30 p.m.	Highview, Bel Air, Pike Lake
1-08-75	Chippewa	7:30 p.m.	Chippewa, Snail Lake, Turtle Lake, Island Lake
1-09-75	Edgewood	7:30 p.m.	Edgewood, Red Oak, Pinewood
1-13-75	Irondale	7:30 p.m.	Sunnyside, Irondale
1-14-75	Johanna Jr.	7:30 p.m.	Ralph R. Reeder, Johanna Jr., Lake Johanna
1-22-75	Mounds View	7:30 p.m.	New Brighton, Valentine Hills, Oak Grove, Mounds View

JANUARY PUBLIC MEETING DATES

In addition to the above, any citizen is welcome to attend any of the following meetings scheduled during the day.

Monday, January 6

4:00 p.m. MVEA Building Rep. at Irondale

Wednesday, January 8

7:45 a.m. Valentine Hills Faculty

9:00 a.m. Turtle Lake Faculty

Illustration 80. Followup newsletter, SCHOOL TALK, SPECIAL ISSUE#2,[77] Mounds View Public Schools. Excerpts in illustrations 80-83.

Thursday, January 9

2:30 p.m. Edgewood Faculty
4:00 p.m. Lake Johanna Faculty

Friday, January 10

7:45 a.m. Island Lake Faculty

Monday, January 13

2:45 p.m. Irondale Faculty

Tuesday, January 14

8:00 a.m. District Department Chrm (DSC)
8:00 a.m. Snail Lake Faculty
3:05 p.m. New Brighton Faculty
4:00 p.m. Clerks & Cooks at Highview

Wednesday, January 15

8:15 a.m. Pinewood Faculty
2:30 p.m. Highview Faculty

Thursday, January 16

8:00 a.m. Sunnyside Faculty
1:30 p.m. Students (DSC)

Saturday, January 18

8:00 a.m. Custodians at Chippewa

Tuesday, January 21

8:00 a.m. Ralph R. Reeder Faculty
3:15 p.m. Bel Air Faculty
3:30 p.m. Red Oak Faculty

Wednesday, January 22

7:40 a.m. Pike Lake Faculty
2:40 p.m. Mounds View Faculty

FORMS FOR PRIORITIZATION

1975-76
BUDGET DEVELOPMENT

PRIORITIZING OF
"SEMI-MANDATED" PROGRAMS

Circle one number preceding each program which most closely represents your feeling about the program.

Example: 1 2 (3) 4 5

Strongly Agree to Curtail	Mildly Agree to Curtail	No Opinion; Not Enough Information	Mildly Agree Not to Curtail	Strongly Agree Not to Curtail	
1	2	3	4	5	Administrative Services (22)
1	2	3	4	5	Budget Director (23)
1	2	3	4	5	Staff/Program Development - Schools (24)
1	2	3	4	5	Coordinator of Special Education (25)
1	2	3	4	5	Data Processing - Administrative (26)
1	2	3	4	5	Data Processing - Instruction (27)
1	2	3	4	5	District Service Center (28)
1	2	3	4	5	Driver Education Program (29)
1	2	3	4	5	Elementary (K-6) Staffing Ratio (30)
1	2	3	4	5	Fiscal Services (31)
1	2	3	4	5	Health Services (32)
1	2	3	4	5	Intercultural Advisory (33)
1	2	3	4	5	Maintenance (34)
1	2	3	4	5	Oak Grove School (35)
1	2	3	4	5	Office of Superintendent (36)
1	2	3	4	5	Operations (37)
1	2	3	4	5	Payroll (38)
1	2	3	4	5	Per Pupil Allocation (39)
1	2	3	4	5	Personnel Director (40)
1	2	3	4	5	Psychological Services (41)
1	2	3	4	5	Secondary Staff Ratio (42)
1	2	3	4	5	Board of Education (43)
1	2	3	4	5	School Board Services (44)
1	2	3	4	5	Staff Ratio - Guarantee (45)
1	2	3	4	5	Summer School (46)
1	2	3	4	5	Transportation (47)
1	2	3	4	5	Vocational Education - WECEP (48)

Illustration 81. Excerpts from Mounds View Public Schools SCHOOL TALK- SPECIAL ISSUE # 2. See illustrations 80-83.

1975-76
BUDGET DEVELOPMENT

PRIORITIZING OF "OPTIONAL" PROGRAMS

Circle one number preceding each program which most closely represents your feeling about the program.

Example: 1 2 (3) 4 5

1 Strongly Agree to Curtail; 2 Mildly Agree to Curtail; 3 No Opinion; Not Enough Information; 4 Mildly Agree Not to Curtail; 5 Strongly Agree Not to Curtail

1	2	3	4	5	Assistant Superintendent of Schools (49)	1	2	3	4	5	Evaluation (64)
1	2	3	4	5	Audio Visual Repair (50)	1	2	3	4	5	Exceptional Child (65)
1	2	3	4	5	Central Instructional Materials Center (51)	1	2	3	4	5	Field Trips - Substitute Time (66)
1	2	3	4	5	Central Printing (52)	1	2	3	4	5	Laundry (67)
1	2	3	4	5	Census (53)	1	2	3	4	5	Program Development/Clusters (68)
1	2	3	4	5	Cluster Directors (54)	1	2	3	4	5	Public Information (69)
1	2	3	4	5	Cluster Staff Development (55)	1	2	3	4	5	Shared Time 7-8 Grade (70)
1	2	3	4	5	Co-Curricular - Elementary (56)	1	2	3	4	5	Special Aids & Grants (71)
1	2	3	4	5	Co-Curricular - Junior High (57)	1	2	3	4	5	Staff Development (72)
1	2	3	4	5	Co-Curricular - Senior High (58)	1	2	3	4	5	Staff Ratio - Over & Above (73)
1	2	3	4	5	Crisis Counselor (59)	1	2	3	4	5	String Music (74)
1	2	3	4	5	District-Wide Councils (60)	1	2	3	4	5	Supervised Employment Experience (75)
1	2	3	4	5	District-Wide Department Chairmen (61)	1	2	3	4	5	Vocational Education Coordinator (76)
1	2	3	4	5	Early Intervention (62)	1	2	3	4	5	Warehouse (77)
1	2	3	4	5	Elementary Instrumental Music (63)	1	2	3	4	5	Wilber Lake Building (78)

ALTERNATIVES

Circle one number preceding each alternative which most closely represents your feeling about the alternative.

Example: 1 2 (3) 4 5

1 Strongly Agree; 2 Mildly Agree; 3 No Opinion; Not Enough Information; 4 Mildly Disagree; 5 Strongly Disagree

I. Legislative Action:

1. A plan by the State Legislature to increase state aid to school districts from $875 per pupil unit to:

1	2	3	4	5	a. $900	Amount Raised	$420,532
1	2	3	4	5	b. $910	Amount Raised	$588,745
1	2	3	4	5	[illegible]	[illegible]	[illegible]

Illustration 82. Excerpts from Mounds View Public Schools SCHOOL TALK - SPECIAL ISSUE # 2. See illustrations 80-83.

2. A plan by the State Legislature to alter the state aid to education formula to:

1 2 3 4 5 a. Increase state support of special education from 50% to 80%

1 2 3 4 5 b. Include a cost of living factor

1 2 3 4 5 3. A plan by the State Legislature to allow school districts to levy separately for certain costs (e.g. insurance, social security, retirement).

1 2 3 4 5 4. A proposal by the State Legislature to allow school districts to increase the local levy by a cost of living factor.

II. Local School Board Options:

1 2 3 4 5 1. A decision by the School Board to make co-curricular programs self-supporting (clubs and sports outside the school day).

1 2 3 4 5 2. A decision by the School Board to make the Driver Ed. program self-supporting.

1 2 3 4 5 3. A decision by the School Board to request an advance on property taxes already collected by the county.

1 2 3 4 5 4. A decision by the School Board to institute an independent evaluation by experts of business procedures in the District.

5. A decision by the School Board to deficit spend (this means borrowing on future income by issuing certificates of indebtedness at the current rate of interest).

1 2 3 4 5 a. Part of the 2.6 million

1 2 3 4 5 b. All of the 2.6 million

1 2 3 4 5 6. A decision by the School Board to hold a levy referendum to exceed the levy limitations. (If passed, this would help in budget year 1976-77)

(DO NOT FILL IN THIS SECTION UNLESS YOU ARE A RESIDENT OF DISTRICT 621)

III. Local Taxpayer Options:

I would vote yes to increase the local levy by (a one mill increase based on market value of $30,000 would raise your taxes by approximately $3.40 per $10,000 of assessed evaluation):

1 2 3 4 5 a. 3 mills (raise $500,000)

1 2 3 4 5 b. 5 mills (raise $830,000)

1 2 3 4 5 c. 7 mills (raise $1,162,000)

Please list below any comments or suggestions you have concerning our dilemma.

Illustration 83. Excerpts from Mounds View Public Schools, [77] SCHOOL TALK - SPECIAL ISSUE # 2. See illustrations 80-83.

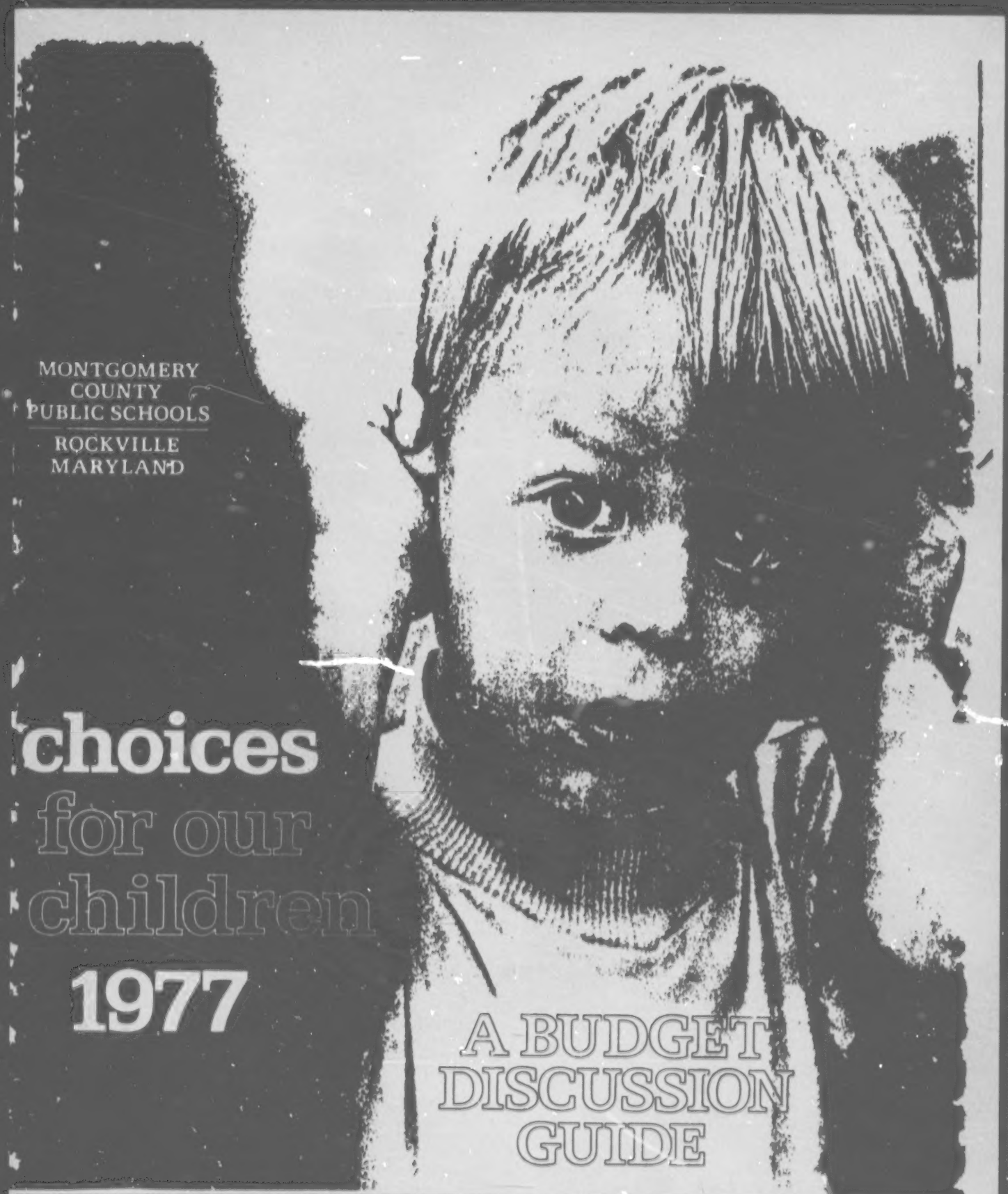

Illustration 84. Cover from Montgomery County Public Schools' CHOICES FOR OUR CHILDREN- 1977 . (A Budget Discussion Guide) See also illustration 85.

Inside...

PART I – PAINTING THE PICTURE–IN RED INK *3*

Where school revenue comes from and how much can we expect in the future. Forecasts indicate there won't be even enough new revenue to maintain present programs.

PART II – THE BIG PICTURE *8*

How the school system spends its money this year and the improvements that have been made over the last seven years. New programs and inflation account for the increase.

PART III – IT'S A DIFFERENT BALL GAME *17*

After seven years of discussing needed program improvements, this year's Choices lays out possible program cuts – those with little or no damage, some damage, and severe damage to the instructional program.

PART IV – MAKE YOUR VOICE HEARD *25*

There are opportunities for citizens to make their voices heard on fiscal and educational policy. The when, where, and how to influence decision-making on next year's school budget.

Illustration 85. Contents of CHOICES FOR OUR CHILDREN - 1977 (78)
A Budget Discussion Guide, Montgomery County Public Schools
See also illustration 86.

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PART IV A BUDGET REVIEW LIST

PART IV A BUDGET REVIEW LIST

1. Policies: Does your district have board adopted policies governing the responsibility of the budget? ____
   a. Are such policies regularly reviewed and updated? ____
   b. Does the board charge the superintendent with the responsibility for initiating and directing the annual budget process? ____

2. Planning: Does the budget process involve long range planning? ____
   a. Is there a long range educational and financial plan adopted and updated by the school board at regular intervals? ____
   b. Is there a detailed two to five year plan for maintenance and repairs? ____
   c. Is there a projected enrollment schedule for two to five years? ____
   d. Is there a building and facilities construction schedule? ____

3. Calendar: Is there an annual budget calendar adopted by the board to identiffy the various budget preparation steps, insure sufficient time, and indicate who is responsible for each step? ____

4. Equity: Does the planning for the budget assure equitable and effective use of resources? ____
   a. Is there an established per pupil allotment for different programs, items, and expenditures? ____
   b. Is there a well planned review of all budget requests? ____
   c. Are the board approved guidelines for expenditures followed in the preparation of the budget? ____

5. Staff Participation: Is there a clearly defined, written budget development process which makes use of the collective knowledge and judgement of the entire staff? ____

a. Is there a staff planning and budgeting committee at each building? ____

b. Are building staff representatives included in the district-wide budgeting committee? ____

c. Does the district-wide staff budgeting committee include representation of various interests and plan for rotation of membership? ____

d. Does the Board policy designate by position the staff members who are to give leadership to the budget development process? ____

e. Are concise written instructions issued to all administrators and staff members explaining their role in budgeting? ____

6. Citizen Participation: Does your district have board policies which recognize that public understanding and participation is both desirable and necessary? ____

a. Does your district have a planned program to use community groups and citizen participation in developing the budget? ____

b. Do citizen committees assist in the educational planning? ____

c. Does your district provide for citizen budget committees which assure some continuity in citizen participation? ____

d. Does the format of the citizen committee(s) provide for regular input and feedback with other interested citizens who are not members? ____

e. Does the district have a definite method of appointing or accepting members to the citizen budget committee? Does the method provide for rotation to assure that not all members are replaced in any single year? ____

f. Does the district have a list of powers and duties for the budget committee? ____

g. Do citizens recognize that their role is to advise and recommend, and that the ultimate decisions are to be made by the board? ____

h. Does the citizen participation format provide citizens with direct two-way communication with the superintendent and staff as well as with the board itself? ____

7. Public Relations: Does your district have a well-planned public relations program for the budget? ____

a. Is information disseminated to the community on a year-round basis? ____

b. Is the entire staff made conscious of its responsibilities for public relations regarding the budget? ____

c. Does your district use special newsletters, public meetings, newspapers, radio and television to explain both program and financial needs regularly? ____

d. Are those same channels used to provide information about the budget, the opportunities for citizen participation in determining priorities, and sources for additional information? ____

e. Does your district distinguish between public relations and public participation- and seek to meet both needs? ____

8. Budget Preparation : Does your district utilize its educational plan in preparing the budget? ____

a. Is the budget calendar widely disseminated? ____

b. Has the needs assessment for your district been accomplished with wide participation? ____

c. Have educational priorities been established with community and staff input to the board? ____

d. Does your district have an inventory of supplies and equipment? ____

e. Have formulas and guidelines been adopted by the board indicating per-pupil expenditures, the pupil-teacher ratio, travel and meeting expenditures, salary schedules, merit scales, maintenance schedules, furniture and equipment guidelines, transportation and field trip guidelines? ____

f. Has the staff prepared alternative revenue plans indicating potential income at various tax rates, considerations of possible legislative changes, previously untapped sources, antipated changes in state support due to changing enrollment? ____

g. Has the staff prepared alternative expenditure plans including cost effectiveness studies? ____

9. Budget Document: Does the budget document have the following four fundamental considerations:

a. An allocation plan? ____

b. A priority plan? ____

c. An expenditure plan ____

d. An income plan? ____

10. Does the document contain features necessary for board, staff and community understanding? ____

a. Is there a detailed table of contents and index? ____

b. Is there a budget message? ____

c. Are there justifications for expenditures for each general category and for specific programs? ____

d. Are there explanations for any anticipated decreases or increases in revenue? ____

11. Is the budget organized by character classification including breakdown into object, function and program categories in accordance with the state accounting system of classification and further details as are

locally appropriate? ____
a. Is there a list of expenditures by buildings? ____
b. Is there a list of expenditures by department? ____
c. Is there a list of expenditures by program? ____
d. Are unit costs developed for expenditures in each of the above categories? ____

12. Does the budget show the financial status of the district? Is there a schedule of bonded indebtedness? ____
a. Is there a schedule of contracted salaries? ____
b. Is there a schedule of contracted services, insurance, improvements? ____
c. Is there a schedule of principal and interest payments for each bond issue? ____
d. Are the various funds of the school district included in the annual budget document including the operating fund, the capital fund, the cafeteria fund the transportation fund, the federal funds, the foundation funds, etc. with revenue and expenditures for each separate fund? ____
e. Are fixed assets properly accounted for annually? ____

13. Comparisons: Does the budget document have comparisons for line items and programs? ____
a. Is there an estimated expenditure for the present year to compare to the amount proposed for the forthcoming year? ____
b. Is there an actual expenditure for previous years to compare to the proposed or budgeted expenditures? ____
c. Is the budgeted amount for the present year available to compare with the estimated amount for the present year? ____
d. Does the budget list revenues, valuations and tax rates for prior years? ____

14. Personnel. Does the budget document include the

number and position of professional and non-professional staff related to each program or line item? ____

a. Are comparisons included for the number of staff persons from previous years? ____

b. Does the budget document have a detail of pupil accounting? ____

c. Is there a census report? ____

d. Is there an enrollment forecast? ____

e. Is there a classroom schedule? ____

15. Understanding. Does the budget document itself include provisions for increasing public understanding? ____

a. Is there a directory of names with extension numbers to be consulted for additional information regarding back-up data or explanatory material? ____

b. Does the budget document indicate where additional copies can be obtained? ____

c. Are several copies of the proposed, the popularized, and the adopted budget placed in the public library branches? ____

16. Popularized Budget: Does your school district prepare and distribute widely a popularized budget? ____

Is it distributed to all parents? to all Taxpayers? to all teachers? to all staff persons? ____

a. Does it use simple language and avoid jargon? ____

b. Are graphs and charts utilized to show where the money comes from and where it goes? ____

c. Does the popularized version include a brief review of the district's educational philosophy? ____

d. Is there a list of long range goals and immediate objectives? ____

e. Does it describe briefly the educational program? ____

f. Does the popularized budget point out the services, programs and activities, along with their costs, which are to be added, dropped or modified? _____

g. Does the popularized budget provide comparative figures on a per-pupil basis within your school district as well as with comparable school districts in your state? _____

h. Does it explain the basis for any substantial increase or decrease in expenditures and revenues? _____

i. Is there a brief explanation of state aid and other funding mechanisms, along with the listing anticipated receipts? _____

j. Is the local tax rate explained by defining the millage and sources of local income? _____

k. Does the popularized budget point out which budget needs are not being met? _____

l. Is the budget calendar included in the popularized budget? _____

m. Is there a listing of the dates and locations of public budget meetings in which citizens may participate, as well as the dates of board meetings? _____

n. Does the popularized budget tell people where to obtain additional information? _____

o. Is there a statement by the board and superintendent encouraging citizen participation in the school budget process? _____

p. Is the popularized budget available in languages other than English according to local needs? _____

17 Tentative Budget: Does the district advertise the tentative budget along with the date and place it will meet to adopt the tentative budget? _____

a. Does the board make the final decision on the content of the tentative budget?

b. Are public explanations made and hearings held? _____

18 Final Budget Adoption. (In fiscally dependent school districts) Do the board and superintendent prepare an effective presentation of the budget to the funding body? ____

a. Is public support organized and presented to the funding body in a timely and appropriate fashion? ____

b. Have the funding officials been kept up-to-date on all budget developments throughout the year? ____

19. In districts which vote on the tax levy or budget, is the board aware of the legal options which may be used? Is consideration given to separate votes on items which are particularly controversial? ____

a. Does the Board understand the possibilities and implications of successive negative votes? ____

20 Prior to final adoption, does the board publicly explain and justify all changes that have taken place since the adoption of the tentative budget? ____

21. Budget Management: Does the board have up-to-date written policies which provide for good internal budget controls? ____

a. Is the superintendent held responsible and given the authority to implement the budget and internal control measures? ____

b. Is there prompt notification to department directors and other staff members of the adopted allocation of funds for the forthcoming year? ____

c. Is there a monthly balance statement of all accounts given to the board and to individual department directors? ____

d. Are budget modifications or budget transfers discussed fully by the board & staff before they are authorized? ____

22. Have the budgetary procedures been evaluated to make next year's plan more effective? 110. ____

PART V CITIZEN STRATEGIES

1. What you can do

    a. Understanding the budget
    b. Changing budget priorities
    c. Changing the budget process
    d. Questioning resource distribution

2. How you can do it

    a. General approaches - Do's and Don'ts
    b. Getting information
    c. Participating in public hearings
    d. Organizing a group; getting participants
    e. General Strategies

PART V CITIZEN STRATEGIES

Let us assume that you now know that the school budget is your business. This part of the handbook will help you review what you can do about the school budget and how you can do it.

1. WHAT YOU CAN DO

a. Making the school budget your business is, of course, the first thing to do. Developing an understanding of your own district's budget as an academic exercise is one way to begin. PART II, the section on the Budget Document will help you. But do not try to convince the school officials that your only interest is abstract theory. They won't believe it.

"Most people who take up budget watching aren't, after all, doing it for sport. They want better money management.. lower taxes..a new service..better service..better distribution of service..different priorities..or better citizen access to the budget process." (League of Woman Voters Education Fund, THE BUDGET PROCESS FROM THE BUREAUCRAT"S SIDE OF THE DESK, 1974).[81]

If you are working on the school budget to reassure yourself as a thinking consumer that the budget is providing the most effective use of the education tax dollar, don't hesitate to make this known. After all, that's what most school officials also believe they are doing. It is a relatively neutral ground to start from and to get other citizens to work with you. (See ACTION RESEARCH published by the Institute for Responsive Education for one of the best pieces written for citizens not yet ready to junp into the political arena.)[82]

b. Changing budget priorities.

If you have taken up a budget study because you would like to see the priorities changed, you have lots of company. Almost everyone who gets involved in the school budget wants to see a change.

(1) Additions. You may want to work through the budget process for the addition of a new program, for a new service, for a new position, or even for a new duplicating machine for your child's school. Needless to say, the smaller the item or less expensive the service, the more success citizens report in getting it into the budget.

The San Francisco Service Center for Education reports two such citizen success stories.[83] One involves the inclusion of a $40,000 bilingual program and the other a $6,000 item for a para-professional position for one school in a multi-million dollar budget.

An Ohio PTA lobbied successfully for the inclusion in the budget of a new elementary guidance counselor for the school. During the previous years when their talks had apparently convinced the superintendent of their need for a guidance counselor, they found themselves being blamed by the parents on the other side of town for taking "their" counselor. The PTA had not realized that the willingness of the superintendent to "oil the squeeking wheel" would deprive other youngsters of the needed service. Their collective conscience wouldn't allow them to say, "Let's look out for our kids and let those other parents worry about theirs!" So they lobbied for an increase in that budget item.

Below, in the section "How you can do it", are some general principals and specific techniques that will help you work for some additions to the budget. But, if you are successful, be certain to find out what other items were reduced, where extra income was found or what was shifted around. The Pennsylvania

group of citizens who successfully convinced the school board not to close their neighborhood school, found out too late that the funds were found by placing the art, music, library, counselor and physical education specialists all on a very limited part-time basis.

(2) Reductions. If you are interested in getting a new program funded or an existing program expanded, you may want to search out ways in which existing budget items can be reduced. Such a search might also be undertaken because you are primarily interested in a tax reduction; probably the most you can realistically work for is finding ways to limit the tax increase.

Don't count on your own school administrators to reveal all possible ways that the budget might be reduced. We have yet to see administrative salary reductions proposed. In a drone-ridden maintenance department, we have yet to see layoffs proposed. New superintendents never propose a reduction in Board members' travel allowances.

Bill Rosenbloom, of the St. Paul Citizens for better Public Education, writing in NETWORK (a publication for parents by the National Committee for Citizens in Education) explains in very helpful detail how citizens can understand their school budget and financial records.[64]

In Pennsylvania, another citizen working to reduce the funding for political patronage appointments resulted in a reduction of 25 positions over a three year period.

In still another community, irate citizens faced with the possibility of a tax increase of twenty mills organized and successfully pressed to reduce that tax increase to ten mills by a careful analysis of the budget. (The same citizens went on to run a successful write-in campaign to replace three incumbent school directors.)

There is more you can do than just changing the budget priorities--which is significant, but often a once and done job. You can work to change the process.

c. Changing the budget process.

You can work to change your district's budget process from two angles. If you are concerned with the role that you and other citizens can and should play in the determination of budget priorities, you can work on changing the "external" budget process. You may, however, be more concerned with issues relating to the entire management and decision making process within your school district and will want to focus on the "internal" budget process.

(1) Changing the "External" budget process. Getting a budget process that allows and encourages informed citizen participation often follows a citizen effort to change a particular budget item. It is often reported that citizens are frustrated and angry at the lack of mechanisms that would have allowed them early and meaningful participation in the budget process before decisions were finalized.

"Citizens are entitled to more than an accurate accounting of money in and money out. They are entitled to an understandable explanation of the figures themselves and the reasons behind the choices and decisions." (The League of Women Voters Education Fund's pamphlet THE CITIZEN AND THE BUDGET PROCESS: OPENING UP THE SYSTEM.)[85] Although this pamphlet refers primarily to municipal budgets, all suggestions are very applicable to school district budgets. It points out different techniques used by the League of Women Voters in Indianapolis and Cincinnati to work for changes in the internal budget process including increasing community participation in budget hearings.

Citizens in Washington, D.C., Massachusetts, Minnesota, Michigan, California and Pennsylvania have reported improvements in the external budget process which originated in response to citizen efforts.

(2) Changing the "internal" budget process. What information does your school board require of the administration before making budget decisions? Does the district staff participate effectively in the budget process? These are questions which relate to the "internal" budget process; questions which are of legitemate concern to you if you are interested in efficient and effective management in your school district. Citizen interest in the internal budget process often results from a brief-but distressing-glimpse of the tip of an iceberg.

In one Pennsylvania community, a League of Women Voters observor watched the school board dutifully pass a $21 million dollar final budget containing reductions of more than $600,000 from the proposed budget presented 30 days before. The only public statement made was in the form of an apology from one school board member to the other school board members saying, "I am sorry that you all have not had a chance to see these changes, but I was working with the Assistant Superintendent until 5 p.m. today in order to cut out 2 mills on the property tax."

In Minneapolis, citizens faced the broader questions involved in the internal operation of their school district with a study and a publication, THE MANAGEMENT OF EDUCATIONAL RESOURCES: A STUDY OF THE MANAGEMENT AND DECISION-MAKING PROCESS OF THE MINNEAPOLIS PUBLIC SCHOOLS (1973, Minneapolis Citizens Committee on Public Education.) It points out that "since resources available to operate schools are limited, decisions must be made regarding resource utilization and allocation; a sound operating management system should aid in this process." The recommendations resulting from this study included:

"The Board of Education should allocate time for themselves as a policy-making governing board to develop a clearer

understanding of the Board's role and responsibility in planning and policy formation. Develop the necessary control procedures for the Board of Education to monitor the activities of the local school and district management.

Implement a planning, programming, budgeting system that will become fully operative throughout the entire school district during the next two years. Establish formal procedures for implementing existing official policy regarding student and citizen involvement in determining the direction of each local school.

Establish a district-wide office for comprehensive planning.

Examine the existing organizational structure in relation to alternative educational approaches.

"Every level of management must develop evaluative criteria and procedures to provide sound data and information from which decisions may be made."

In Massachusetts a citizens' group writes, "We feel that the school committee and administration hardly understand the budget process themselves, and certainly don't concur about the choices to be made prior to the budget formation."

Working to change the budget process--internal and external--along with changing the budget priorities may be less important in your budget study than an effort to work for more equitable distribution of school resources.

d. Questioning Resource Distribution.

You may find that your interest in the budget has been aroused as a result of the recognition that either your kids or a particular group of kids are not getting a fair share of the district's resources. You may find that your school

district either through neglect or a deliberate policy to "oil the squeeking wheel" spends a lot more in one school than they do in another. Sometimes it is obvious. The placement of all new teachers in the southwest area schools will be recognized by parents as both budgetary and administrative discrimination. Parents are less apt to question class size if they are constantly reassured that "everyone" has 35 kids in a class. Once parents get to see that the board-adopted guidelines on class size specifies 27 sixth grade children to each classroom, they may begin to question the distribution of resources.

The United Bronx Parents organization has been working for a more equitable distribution of resources for a long time. In flyers distributed to citizens, they question (in English and Spanish) "What's wrong with the way the Board of Education wants to divide up the money?" The flyer points out, "If the Board would slice up the pie fairly, we could all get together to fight the state and federal governments for a bigger pie. The money must be divided up so that each pupil receives his fair share of the total funds." [87]

The Department of Research of the Federal Reserve Bank of Philadelphia undertook a detailed analysis[88] of the impact various resources had on student learning. The conclusions indicated that educational achievement could be increased by redirecting particular resources. David Eastburn, the President of the Bank explains the interest of the Bank in school resources by pointing out, "The primary intent of the study is to provide an objective analysis of school resource use which could point the way to improved learning for the City's school children, to a more efficient use of citizens' tax dollars, and to providing courts and legislatures with essential information in their quest for equity."

2. HOW YOU CAN DO IT

The strategies that you as a citizen chose to utilize in working on your school budget priorities and process will depend on your own style and the receptivity of your particular school district. If you are in a community in which the superintendent and/or the school board want and seek citizen participation, you will probably welcome the opportunity to work cooperatively with them. If they emphatically and actively discourage your interest and participation, you may find that you are working in an adversary role. Either way there are a number of general ideas that can be utilized by citizens and citizen groups. These include some of the basic do's and don'ts; getting information, participating in public hearings on the budget, organizing a group and getting participants and general strategies.

a. Do's and Don'ts - The briefest list.

The DO List	The DON'T List
1. Mobilize a group	1. Don't fight other citizens
2. Be persistent	2. Don't give up
3. Start early	3. Don't be distracted
4. Be persistent	4. Don't give up
5. Do your homework	5. Don't be "used"
6. Be persistent	6. Don't give up
7. Follow-up	7. Don't be afraid
8. Be persistent	8. Don't give up

You may already know that the oldest (and most successful) technique in the school officials' bag is DELAY. They know, and you know also, that most citizens and citizen groups will give up when faced with delay, lack of immediate success, or intimidation. Those few citizens who don't give up can usually be "handled" by co-optation (giving them a job, an appointment or a pacifier of some sort). Other citizens can be distracted by the introduction of an issue like teacher tenure

or sex education into a discussion on the budget, or discouraged by repeated assurances that "you've got your facts all wrong, there's nothing to worry about."

Hopefully, you will find yourself working in an atmosphere of cooperation in which your officials will be open and honest with you, receptive rather than manipulative, and anxious to share their problems as well as their successes with you. Whatever your own experience has been in your own community must be the key to the methods you use in making the school budget your business.

b. Getting Information

First, make up your mind to obtain all the printed material you can before interviewing school officials. The printed material (policies, the actual figures, guidelines, budget calendars, charts, needs assessments, priority listings, and others) will provide the framework for you to better understand oral explanations from school officials. You will be able to formulate specific questions and be less likely to be distracted by extraneous subjects that may come up in conversations. You also want to preserve the opportunity to meet with those officials at a time when it will be most productive for you--remembering that they are busy people.

To obtain printed material, be prepared to do a considerable amount of running around. You may have to write for information also. In either case, keep a careful record of the whole process of obtaining information.

(1) Taking Notes. When you begin to gather printed information, start taking notes. Use a permanent notebook, not a scrap of paper. List carefully what information you want: Budget Document 1976-1977; Budget Document 1975-76; Proposed Budget 1976-1977; Actual Expenditures 1975-76, etc. etc.

Leave space to fill in the official designation of the documents. What you call the "Actual Expenditures- 1975-76", they may call "School Returns: Form DE 597". Then plan to fill in the following information:

When you made the request,	What you receive.
Who, precisely, you asked.	From whom you receive the information.

If you do not receive the information requested, then note the following:

Why the person requested can not give you the information.

Where, precisely, you can get it. When, precisely, it will be available.

Once you have your notebook prepared, you are ready to begin to gather information either in-person or by mail.

(2) <u>In-person visits.</u> If possible, plan to gather information by going in person, rather than telephoning or writing. This serves two purposes: One, you get the information quickly; and, two, you can observe how well prepared the district is to respond to citizen requests for budget information. There is no need to make an appointment before going because, ideally, all you expect is that the secretary or receptionist will simply go to a file and hand you the information you request. (Later, of course, when you are ready to ask questions or better prepared to listen to explanations, you will want to make an appointment with the appropriate officials.)

If the secretary insists that you see an administrator, find out <u>why</u> a busy administrator's time has to be taken up with simple requests for printed information. Also indicate that you prefer the opportunity to study the printed information first, before discussing it, and that both your time and the administrator's time would be better spent if you study the printed information first. Assure him/her that you will

welcome the opportunity to meet and talk about the budget with him/her at a more convenient time.

Be prepared to introduce yourself. "I am Mary Smith and I am interested in obtaining some information on the budget. Specifically..... "I am Tom Jones, a taxpayer in this district and I would like to have the following information on the budget." Don't introduce yourself as "Jimmy's father" or "George Jones' wife". You are there as a citizen yourself. Your other connections or motivations need not be explained as part of the information gathering process. If you are comfortable about answering the almost inevitable questions the administrators want to know, do so. There are likely to include "Where do you live?" "Which school do your children attend?" "Why are you interested in the budget". On the other hand, if you do not wish to answer questions, one approach might be, "Perhaps we can get to those details later. My time is limited right now." Or you may prefer to ask to see the written policy or regulation that requires you to give such information before receiving budget material.

(a) Visiting Your Local School to Get Information. It is a good idea to start gathering information from your own local school. Go to the principal's office there and ask the secretary for any information on the budget he/she may have. You may be able to get only a popularized budget, and you may only be able to get this year's budget. After receiving whatever information is available in response to your general request, you then will want to refer to your notebook and ask for each item specifically. Make your notes right there on the spot. and check it out. Say, "Let me see if I have this straight. You said the annual budget is available from central headquarters, the Office of the Budget Director, Room 122?" Or, "You said the budget must be examined right here because the

school can't afford to give out copies to interested citizens?" or "You can't give me any information on the budget because you need specific authorization from the principal and he is away until 2 p.m.?"

Don't expect to get too much from your local school. Most citizens report that they are unable to obtain anything from their local school principal on the school district's budget. But check it out anyway. It says something about the accessibility of budget information to the average citizen. And, it says something about the involvement (or lack of involvement) of the staff in budget matters. You may want to make some recommendations to your district on either of these points during your budget study. Even if you are mobile enough or courageous enough to ge to the central headquarters to get information, a really democratic process should not lose sight of the interest of those citizens who are not. If you are seeking a process that is democratic, don't forget about the citizens who don't have cars, who may work during the day, or who may have little ones to look after and can't be chasing all over to get information on the budget.

Remember to make notes (right there, on the spot). Then move on to central headquarters of your school district.

(b) Visiting Central Headquarters to Get Information. In seeking information from the central headquarters of your school district, the best place to start out is in the office of the superintendent. The secretary in that office ought to be able to go to the files and supply you with most of the information that you want. You may be

referred to the specific office that prepares the budget or oversees all of the financial matters in the district to obtain additional copies if the superintendent's office does not have sufficient copies. Note carefully what you were able to obtain, how many different offices you had to go to, who you had to see, etc. In larger school districts you may have to see an Assistant Superintendent for Finance, a Budget Officer, a Business Manager, and/or a Public Information Officer. Undoubtedly, all of these persons will have some information of interest to you, so make a point to go to those offices and collect whatever they have. Make notes of what you get, where they tell you to go, and any other suggestions they may have for obtaining information. Again, do it on the spot and check it out. Write in your notebook and then say to the secretary or administrator, "Do I have this correct? You are going to have a copy of this made up and mailed out to me by tomorrow afternoon?" Or, "You only have your own file copy and you don't know where I can go to get a copy for my home study?" Or, "You will get this other information together, including the report on the needs assessment, last year's proposed and actual budgets, and the audit of actual expenditures, and I can come in again and pick it up at the end of the week?" Or, "You say no one has ever asked for this information before so there's no extra copies?" Or, "You say that no one is allowed to see the expenditures from last year because they are confidential?"

Once you have obtained any printed information, plan to start your revies of it promptly. Again, make careful notes. Write down questions you have about the material. Write down reminders to seek additional, back-up information. If you are

working on a budget analysis, start preparing the worksheets suggested in PART II of this handbook. If you are working on the budget process, start preparing a chart or a step-by-step description of your district's process. And, meanwhile, plan to follow up on the requests for printed information which you haven't received.

If you find it impossible to make in-person visits to gather printed information, both at your local school and the district headquarters, you will want to write a letter requesting information. You will want to write some follow-up letters also.

(3) Writing to Gather Information. If you are seeking information from your state's Department of Education or Superintendent of Public Instruction, or from your local school district there are a number of hints you may find helpful.

(a) Buy some carbon paper and plan to make an original and two copies of each letter. The original will go to the superintendent. The second copy will be used as a follow up. The third will be put in your permanent notebook.

(b) Feel free to write by hand. After all, you are a citizen...and you don't have a secretary assigned to you to handle your correspondence! If you can write legibly, it is just as asseptable as typing.

(c) If you are working with a group, identify yourself and the group. For example, "As the chairperson of the Budget Study Committee of the Centre City PTA, I wish to have the following information for use in our review of the budget...." If not, you might say, "As an interested citizen and taxpayer, I wish....."

(d) Inclusing your phone number and the times you can be reached might result in getting some immediate clarification if the official who received your letter needs it. It might also result in getting into conversations for which you aren't ready. You will have to weigh the pros and cons on this one.

(e) Enclose a self-addressed stamped envelope for a reply.

(f) After making your specific request(s), always include a request for "Any additional information which will help clarify the budget or the budget process."

(g) Indicate if you will pick up the printed information once they advise you where and when, or if you are requesting that the information be mailed. You are bound to get a lot more information if you can go to pick it up; but, there is no sense in wasting your time if they only have a five page popularized budget, or budget calendar to give you.

(h) If your letter is a follow up to a visit, refer to the visit and acknowledge the information already obtained. For example. "Thank you for giving me a copy of the 1976-1977 Budget Summary, when I stopped in your office on October 10th. Would you please send me the following additional material; .."

(i) Sample letters. - There are any number of different approaches you may use in writing for information. The following examples may suggest a few of these approaches.

Example 1 . Sample letter to obtain information locally.

Superintendent of Schools
Center City School District
Center City, State 17629

Dear Sir/Madam:

As a citizen interested in the Center City School District budget, I would appreciate receiving the following information:

1. The 1976-77 Budget (including the estimated expenditures for 1975-76 and the actual expenditures and income for 1974-75.)
2. The 1975-76 Budget.
3. The 1974-75 Budget.
4. Any additional information you have that explains the budget, analyzes the figures in the budget or contains information related to the budget which may not be included in the budget document.

I have enclosed a self-addressed stamped envelope to facilitate a prompt reply. I will be happy to pick up the material if your reply indicates when and where this can be done.

Since I work 9-5 Monday through Saturday, please let me know if I can pick it up some day after 5 p.m. or on Saturday, or if I will have to get someone else to pick it up for me.

Sincerely yours,

Mary Smith
1200 Main Street
Center City, State

(Phone :123-45678
After 7 p.m.)

Example 2

October 10, 1976

Superintendent of Public Instruction
Department of Education
State Capitol
City, State Zip

Dear Sir/Madam:

The Citizens for Better Education in Center City, State is seeking information on the public school budget process. We would like to have the following information and have left space for you to reply directly on this letter and mail it back to us in the enclosed self-addressed stamped envelope:

	Date Mailed	Will be	*NA
1. Copy of the State Laws relating to School budgets	—	—	—
2. State regulations relating school budgets	—	—	—
3. Copy of the chart of accounts	—	—	—
4. Blank budget forms which school districts use in reporting their budget to the state	—	—	—
5. State-wide financial statistics including per-pupil expenditures in various categories	—	—	—
6. Any additional information you may have that would be helpful in understanding the budget process and the school budgets	—	—	—

We will, of course, be in touch with our local district officials to obtain information on local details.

Thank you for your prompt attention to this request.

Yours truly,
Mary Smith, Citizens
for Better Education
1345 Main Street
Center City, Pa. 12345
Phone-Area 212-1231234
(9-3 p.m.)

*Not Available

Writing to obtain information is often less satisfactory than going in person, but occasionally you will be pleasantly surprised by prompt and complete responses to your written requests. Otherwise, be determined to follow-up.

(4) Following-Up. If you have written for information to your local school district and haven't heard anything within a week, follow-up. If writing to state officials, give that cumbersome bureauracy at least two or three weeks, then follow-up.

The easiest follow-up consists of sending one of your carbon copies of the original letter to the same person you sent the first one, marked (with bright magic-marker) "Second Request October 19, 1976". Make a note on your own copy of the date you send the second request.

Another type of follow-up to letters addressed to the State Dep't. of Education, consists of writing a brief letter to your legislator in the State Capitol, saying "Enclosed is a copy of a request for information which I sent two weeks ago to the State Department of Education. Would you kindly forward the copy to the Department asking them to send me a reply? Thank you for your assistance."
If you don't know the name and address of your legislator or senator in the state capitol, call your local library's reference desk or the Election Office in your local courthouse, to obtain it. Your U.S. Congressman probably won't be of much help.

If your in-person visit or a reply to your written request indicated that you would receive the material within a week, follow up within two or three days of the appointed time with a phone call and ask why you haven't received it. Again, note carefully to whom you speak, and ask them to get

back to you within a day or two with the information requested--or with an official explanation of why not.

"RIGHT TO KNOW" AND "FREEDOM OF INFORMATION" Laws

After you have exhausted the above mentioned strategies to get information, and you still are denied the specific documents that you have requested, don't despair. In most states there exist "Right to Know" laws which may be of help. You can bring to your local officials' attention the state law that applies. It helps if you cite the particular section of the law under which you are requesting the information. Although it is not always possible or necessary, a letter from an attorney may bring prompt disclosure, particularly in instances in which bureaucratic red-tape has held up your access to the documents you've requested.

The Pennsylvania "Right to Know" law[89] applies to school districts and provides that every public record of the district is to be open to examination and inspection by any Pennsylvania citizen. Public records may also be copied. The law defines a public record as

> "Any account, voucher or contract dealing with the receipt or disbursment of funds by an agency." Also any account, voucher or contract dealing with agencies' "acquisition, use or disposal of services or of supplies, equipment or other property." Also, "any minutes, order or decisions by an agency fixing the personal or property rights, privileges immunities, duties or obligations of any person or group of persons."

The law makes exceptions for records concerning investigations, records which are to be kept confidential by statute

or court order and records which may impair or prejudice a person's reputation or security. This law may be found in 65 Pennsylvania Statutes sections 66.1-66.4.

The "Right to Know" law generally allows any citizen to inspect a public record and he/she need not demonstrate any personal interest in the record nor give a reason for his/her request. Requests for information must be specific and should name the document requested. Thus, the salaries of each individual employee of a school district, as well as a copy of the collective bargaining agreement between the school district and any group of employees is open to inspection. The accounts recording the expenditures of funds are open to your inspection. The minutes of the meetings in which the Superintendent presented his budget proposals to the Board of Directors are open to your inspection. The transfers of funds from one budgetary account to another are available to you in the minutes of the Board and, if your school district's internal procedure requires it, in "Transfer Authorizations".

The Federal "Freedom of Information Act" applies to agencies of the federal government and not to state or local governmental agencies. But information transmitted by a local school district which receives money for educational programs from the U.S. Office of Education and other federal agencies, is available to you under the FOI Act. The Act requires that federal agencies make available (by publication or by permitting inspection of records) such information. If you are interested in records concerning a program which receives federal funds you should be able to obtain from the federal agency involved all the information transmitted by your local school district including correspondence between the agency and the district.

If you wish to obtain or inspect a public record in the possession of a federal agency, the first step is to request the specific record from the agency. Each agency is supposed to establish regulations setting forth specific procedures (e.g. whom to contact) to be followed in requesting information; these regulations are published in the Federal Register, but in some cases an agency might tell you the procedure by telephone. The agency is required to respond to your request within ten days. In some circumstances an agency may extend these time limits an additional ten days if it notifies you in writing of the reasons for the extension and the date on which you may expect a response.

Citizens seeking budget information from recalcitrant school districts report considerable success in obtaining information after citing "Right to Know" and "Freedom of Information" laws to their local officials. If there is unreasonable delay in obtaining material--and no logical explanation forthcoming there are a number of strategies you might consider using.

1. If a clerical person seems to be uninstructed, request an explanation from her/his boss.
2. If a subordinate administrator delays, make an appointment to see the Superintendent.
3. If the Superintendent causes the delays, call one or more members of the School Board to find out what their policy is and if they (as your elected representative) condone the delays.
4. Consider bringing long delays to the attention of the board at their next public board meeting. (Find out in advance if you have to register to speak; if you must have a written statement, and what time you can speak.) If you do this, your presentation may be designed to request the board to adopt a policy to make budget and financial fully and promptly available to citizens.

Remember that this may result in embarrassing the school administration (which may or may not suit your long range purpose).

5. At any step along the way you may want to check with a lawyer or your local legal aid group to find out what laws exist to require the prompt disclosure of such information... Most states have "Sunshine" and "Right to Know" laws which are supposed to make public records readily accessible to citizens. The federal "Freedom of Information" act mandates opening up any information which has been reported to any federal agency, such as the Title I Elementary and Secondary Education Act in the Office of Education.

6. If you really can't get a copy of your own of the material that you want, consider renting or borrowing a portable, desk-top photo copy machine. This is about the size of a typewriter and can be operated easily. You can use one to copy about 10 pages in about 15-20 minutes, and then must rest the machine. Each copy will cost you about 10¢ if you go out and buy 200 sheets of paper for about $20.00. It's a last resort strategy because it still takes time (though not as much as copying-by-hand every item). The copies may not be as good as those which the school itself can make for you or as good as those a commercial copy place will do for you if the school will "lend" you a file copy. "Right to Know" laws usually allow such copying.

In most cases you will find that the schools will meet your requests promptly and fully. In some school districts they will make copies available to you at no charge. In a few they may tell you that you have to pay the photocopy charge. If this happens, ask how many copies they originally made and to whom these have been distributed. If they made 25 or 100 to distribute to all board members and major administrators, there may be some of those still around. Also, you can then go to the board and suggest that they can easily authorize the printing of another dozen copies..or another 100 copies (depending on the size of the school district). This would demonstrate the board's responsiveness to citizen interest.....

Finally, you may learn that some of the information which in most cases appears to be very basic for your understanding the school budget and the budget process is simply not in existence. That is, not only unavailable to you, but also unavailable to the board or the superintendent as part of the decision making process. But if you expect to work to improve the "internal" or "external" budget process to make certain these things become part of the decision making process, be certain your notes are complete.. i.e. "Let me get this straight, you said you can't give me a copy of the board's budget priorities because there isn't any?" Or "Did I understand you correctly? Did you say 'There is no written record of the needs assessment for the school district because we do that on an informal basis.'?"

Be alert to school officials who say "You're the only person who ever asked for this" and in the next breath "We can't afford to do it because it's too thick a document and too many people will want a copy." Or, "It's really too complex for the citizen." Or, "No we don't have any popularized budget."

c. Participating in Public Hearings

Sooner or later, if you intend to make the school budget your business, you will be participating in a public hearing. Don't be intimidated. Once you know what the procedure is and what to expect, it is no more difficult than speaking up at any meeting. A "public hearing" is distinguished from a general informational meeting in that a hearing (usually) is required by state law or School Board policy. It (usually) is designed to give the policy makers (the Board) the opportunity to hear what their constituents want. (In some communities teachers and union

representatives testify as well as citizens). A hearing (usually) is more accurately recorded than a general informational meeting. Minutes are taken and testimony is usually entered into the permanent records of the School Board.

1) Look up the record of previous public hearings, if you have time. You will get an idea of how they were conducted and whether or not the Board members or anyone asked questions of those who testified. You will learn if written statements were submitted by all who testified and if the actual testimony was simply a reading of a written statement. You will learn also if the tone of the testimony was formal, informal, emotional, academic, illustrated or what have you. It will be helpful for you to note also if any Board members or staff persons answered any specific questions directed to them by persons testifying or in the audience. If so, note if the answers were brief and to the point or simply longwinded.

2) Find out what the ground rules are--early! Do you have to sign up? How much time will be allowed? Must you supply 5 copies of your statement? (Most officials like to have a written statement, but if it is difficult for you to make copies, let them know about it.)

3) Find out how the public will be informed about the public hearing. Be alert to the "Hardly anyone ever comes to our Public Hearing" game. It is often true enough...but how many people saw the official notice of the public hearing buried in tiny print between the Death Notices and the Lost and Found? You may want to help spread the word, or testify to the board with suggestions on how they can seek public participation effectively.

4) Find out what the school district will be doing to help citizens identify and recognize some of the important issues before the public hearing. No one wants to go before a public hearing "cold". Few are willing to appear without some good solid information. You may want to help prepare other citizens for the public hearing--by perparing an analysis or guide, or by distributing information prepared by the school district.

5) If you are working with a group, don;t hesitate to have as many individuals as are willing make public presentations. Have the spokesperson for your group identify her/himself as such and have the others identify themselves as simply individual parents or taxpayers interested in the same issue. Be certain, if you are the group spokesperson, to indicate that your statement represents that of the group and that the statement was approved by majority or unanimous vote of the group's governing council. If, following your presentation as the group's spokesman, you must speak as an individual, be certain you identify yourself at that time as speaking for yourself.

6) If you don't have an organized group, try to get a number of individuals to the hearing who have similar interests ....It may be the basis for organizing a group.

7) Make contacts with other citizens at the public hearings.

8) Make your testimony short and to the point. Summarize your background information and refer to it briefly indicating that it substantiates or supports your request, and include details with any written testimony you may have...or offer to make it available upon request.

9) End your testimony with one or more specific questions.. "When will we know what action you will take on this proposal?" or "Will the board schedule more hearings? (public meetings or citizen participation opportunities?") As the question before your 3 minutes or 15 minutes are up..leaving time for an answer..and remain at the podium until an answer is received.

10) Follow-up the hearings. Write to the board members individually following the hearing thanking them for their attention (or noting their absence or preoccupation with other issues.) Repeat your concerns. Attend the next several board meetings and other public sessions to see what the board does about the testimony received.

Ellen Lurie, longtime activist and author of HOW TO CHANGE THE SCHOOLS: A PARENTS ACTION HANDBOOK ON HOW TO FIGHT THE SYSTEM (Random House, a Vintage Book 1970) devotes[90] an entire chapter to Public hearings. She points out that typical official responses to hearing testimony include condescending "You have your facts wrong" or "Oh, we have checked into that and we have that problem under control". She also relates the story of the spontaneous birth of the "Peoples Board of Education" which took over the platform and conducted their own hearings after the "Board of Mis-Education" walked out. She points out the importance of determining if the hearings are to be more than a "public catharsis". She says "Nothing makes parents so angry as when they find they have been wasting their time." and "It is one matter to know that you are powerless; however, it is far more degrading, and dangerous, to have them tell us we have power and then each time we attempt to exercise it, slap us down, overrule us, or invite us to another hearing". Detailed suggestions are made in her book on how to use a public hearing to culminate a campaign, to block a bad decision, to expose the professional staff when it has lied, to make valuable connections, to educate those officials who are still educable, to educate and learn from other citizens, etc. Additional suggestions are made on how to prepare for a public hearing, what to do at a public hearing and how to force your local school board to hold good public hearings. Her book is a must for anyone involved with the schools.

The League of Women Voters points out in THE CITIZEN AND THE BUDGET PROCESS that governmental bodies (which includes school districts) are increasingly holding budget hearings and, they suggest, "If not, insist that they be held." In many states they are required by law. [91]

Whether or not budget hearings held by school boards will be useful, real and more than an exercise in futility for citizens will depend a lot on the timing. If such hearings are held the same night or within a few days or a week of the scheduled adoption, you can be just about certain there's no time for the board to meet, consider and intelligently re-shuffle the figures in response to anything heard at the public hearings. Whether or not you meet with success at a public hearing will depend, most of the time, on what you have done <u>before</u> the hearing to lay the groundwork with the administrators, with individual board members and with other citizens and citizen groups. The League of Women Voters Education Fund's pamphlet, THE CITIZEN AND THE BUDGET PROCESS: OPENING UP THE SYSTEM (1974) notes, "Sometimes a well-done one person presentation does the trick. The need is acknowledged, the remedy welcome, the plan put into effect. But not often. If you are speaking just for yourself and your priorities, you are usually competing with other individuals with competing wishes and desires. Often such discord allows officials to keep right on developing a budget in line with <u>their</u> priorities negotiated in a community dialogue." [92]

Occasionally you'll hit a little bit of luck. You will appear, out of the blue, make a pitch and find (lo and behold) the program is added, the expense reduced, a new procedure adopted...or whatever it is you suggested. You may learn later that there was already a lot of behind the scenes pressure from the administrators, a split board

feeling with one board member sitting on the fence or some new sources of available funds, and your testimony served as the catalyst to set the gears working.

But, don't expect to be given any credit for bringing about the change. The district's annual progress report, will, of course, give the Superintendent or the board credit for all new advances...no matter how hard they tried to avoid them initially.

d. Organizing a Group

There is almost universal agreement on the need for group action to have any impact on the budget process.

Citizens can and do successfully act alone to gather information, do budget analyses, outline process guides and mobilize others. These individual activities are necessary and will often be used by groups interested in effecting changes. But acting alone is time consuming and can be expensive. The credibility of a citizen acting alone, in his/her own name, can be questioned and easily dismissed.

Individual citizens can and do act successfully as leaders, organizers and motivators of others in their group. Such individual members occasionally do all the "work" singlehandedly and obtain the endorsement of the group after the groundwork is done.

But, the more people who are involved in the actual gathering of data, doing analyses, putting together position papers and interviewing school officials, the more effective will be the effort to achieve understanding and participation.[93]

Detailed suggestions on organizing citizens' groups is beyond the scope of this handbook; however, a lot of help is available. The National Committee for Citizens in Education holds periodic workshops at locations throughout the country to help parents and citizens deal with school related issues. They can be reached by calling a toll-free number: 1-800-NETWORK. The Office of Education publishes guides to help Parent Councils organize and recognize their rights; the League of Women Voters at the national level and at many local levels can provide considerable expertise in organizing citizen action. Books and articles by Saul Alinsky are often cited as containing the most effective suggestions for community action. Parents Union of Philadelphia, the Institute for Responsive Education in Boston,

the D.C. Citizens for Better Public Education in Washington, the Minneapolis Citizens Committee on Public Education, the Citizens Committee for Public Education, Philadelphia, the United Brox Parents, the Queens Lay Advisory Committee and many others throughout the country can give good suggestions for organizing citizens' groups.

If you are a member of an existing organization, work to get them to appoint a specific committee charged with reviewing school budget issues. A good home base for such a committee might be the school PTA, the local branches of American Association of University Women, the Community Action Agencies, the local League of Women Voters, or the Chamber of Commerce. Being based within an ongoing and recognized group gives a citizen's budget committee credibility, the use of the mailing and printing resources, valuable and experienced membership and staying power.

On the other hand, a new organization concerned with the school budget can be far more flexible without having to worry about national regulations or about an executive committees with interests in a million other issues.

Whichever route you go, remember to seek allies among other existing groups when you are preparing to make presentations to the school officials. Sometimes a coalition with a joint operating board is possible. Another time you will just want to seek the endorsement of other groups. At other times you may want to urge such groups to start working on their own on the same issues.

<u>At the beginning</u>

Any group (whether it is the Budget Review Sub-Committee of Center City PTA, or the Concerned Citizens for Improved Budget Process) should embark on a budget project by asking and answering a number of questions. The newsletter APPLE PIE (Vol. 3 No. 4) Feb. 1976, published by the Center for the Study of Parent Involvement, presented a list of

questions for parent groups to ask themselves which were developed by the Appalachian Child Care Project:

1. Why does our group exist?.....Goals
2. What does our group want?.....Objectives
3. What can our group do to make it happen.....Resources
4. How do we do it?.....Strategy
5. Exactly how do we do it?.....Task analysis
6. Who will do it?.....Assignments
7. When will we do it?.....Timeline
8. Are we (Am I) doing it?.....Monitoring
9. How do we (I) feel about it?.....Self-assessment
10. Did we really do it?.....Evaluation
11. So what?.....Conclusions
12. Now what?.....Recommendations

Getting group participants

If you are not starting a school budget study committee as an arm of a larger established membership group you will have to, at some point, recruit participants in your budget study committee. You may know already that in choosing the name for your organization the word "study" will lose as many potential members as will be gained. Thus a Budget Action-Study In Our Community (BASIC) might catch those potential members who are straining at the bit to "do something about the budget" as well as those who just want to know what is happening.

Before you begin recruiting membership widely you ought to have a clear statement of purpose and brief By-Laws or Operating Procedures so those coming in will know at once how the organization is to be directed. At the earliest stages it's best if By-Laws contain provision for easy amendment. A clause on eligibility for membership and for leadership ought to be included. Citizen groups are often surprised at the willingness, indeed anxiety, of the professional educators to participate in citizen groups.

Many citizen groups welcome the participation of the professional educators as potential resource persons but deny the privilege of holding office or voting membership to professionals employed by the school district. Some citizen groups reported that they allowed full participation by school district employees; but, this provision was later changed. One such group noted subtle manipulations by the professionals which almost turned their organization into a puppet show. Apparently citizens who are pressed by many other responsibilities cannot compete with the energy and time professional educators are often so willing to expend to "help" a group (particularly if they have been asked/told to join the group by the Superintendent.) Citizen groups whose membership or leadership includes administrators or teachers often find their credibility as spokesmen for the community questioned by their board when speaking on many issues.

The experience of most citizen groups indicates that once the group decides on a course of action, endorsement should be sought from individual teachers and administrators and their associations.

In recruiting members use good public relations techniques to avoid the "Ugh, not another committee" response. Don't send your announcements to your local radio station if it says "The Budget Action Study In Our Community will meet at 8 p.m. at the YMCA Tuesday evening." Instead, try "How much does the school budget allow for your child"s reading instruction? Is it enough? Is it too much? Join with others asking these questions Tuesday at 8 p.m. at the YMCA. A meeting for you, the citizen, sponsored by B.A.S.I.C." Pick an issue of concern to your local community..."How much does the budget provide for administrators' salaries?" "Is next year's school budget going to mean higher taxes?"

"Will the new school budget force the closing of your elementary school?"

If your organization has some money you might try placing classified ads in the "personals" or small display ads on the TV pages as the Minneapolis Accountability Project did. It read

"Help Wanted"

> Minneapolis Citizens to join ACCOUNTABILITY PROJECT Task Force evaluating community participation in MPLS Public School Planning, operation and evaluation. No req. about age, residence, education or experience. Wed. eve. meetings downtown. For further information please call weekdays, 338-1102. (95)

Some school districts will permit flyers to be sent home with the children announcing forthcoming meetings. In other cases citizens station themselves outside of the schools and hand youngsters messages to take home. In still other instances, as in a town in Ohio, a group of parents are suing the school district to obtain the right to send uncensored messages home via the school children.

e. General Strategies

The League of Women Voters Education Fund's pamphlet THE BUDGET PROCESS FROM THE BUREAUCRAT"S SIDE OF THE DESK (1974) is full of helpful hints.[96] It ends with three general suggestions. "Figure out the TimeTable...then you can make your moves at the appropriate times.

"Play by the rules-and make them work for you... officials hate schemes that come in half done, inconclusive, not documented, sloppy and not in tune with their procedure.

"Develop credibility. Credibility doesn't mean just whether the sponsors lie or tell the truth--it means whether the sponsors know what they are talking about and whether

they can produce...There has to be an expectation of political acceptability. There has to be a feasibility factor".. "In the end your effectiveness will depend not just on your wanting a worthwhile program or a valid change, but also on your having mastered the rudiments of budget analysis and decided your course of action to take account of the bureaucratic mind - how it works and why." [96]

Quite a different approach is suggested in an article by Gary Wills called "Feminists and Other Useful Fanatics" published in Harpers Magazine June 1976: [97] "Creative change does not come about by the calm and open discussion of an issue on its merits, leading to a 'verdict' by the judicious public. What happens is quite different: an intransigent minority makes a nuisance of itself until most of the public says, 'All right, give them what they want, shut them up.'" Wills, of course, is talking about national moral and political issues including suffrage, civil rights, prohibition--not school budgets. But reports from citizens working to change their school budgets or the budget process in communities in almost every state agree with his assessment: "Politicians do not bring about change. Their effort, very useful in its way, is to prevent change - to slow it down, blunt it, absorb it. That's why they need such persistent prodding before they respond at all..."

A TAXPAYER"S GUIDE TO SCHOOL FINANCE [98] was published by the Palo Alto Unified School District in February 1973. This 16 page handbook was designed to explain the budget-making process in general terms, contains a section called "How can you have a voice in what's decided" which included the following:

1. Become informed in a general way about the entire budget-making process, and the constraints which affect the outcome. If your opinions are to be useful to the Board, you must make

suggestions within the realm of what's possible.

2. Decide what your priorities are, and why you feel as you do.

3. Outline your views in a letter to the Board.

4. Speak up at one of the public meetings when the Board will be discussing the budget. The dates of these meetings are April 3, June 5, June 19 and Aug. 10.

5. Join the efforts of one of the organizations that is active in the budget process. Each year a number of organizations express their views about the Operating Budget. Among these are the League of Women Voters, the Forum for Education, school PTA units, and the Palo Alto PTA Council.

It shouod be pointed out the State Legislature, the State Department of Education and even the U.S. Congress have a great deal to say about the way the school district may spend its money and the amount of money it will have to spend.

You can also have an influence on the local budget-making process by expressing your views on school finance to State Legislators and U.S. Congressmen.

e. General Strategies

School Board Elections

Sooner or later citizens recognize that a most significant strategy is determining budget priorities involves the values, judgements and openess of the school board. The Palo Alto Guide recognized this by pointing out:

"Obviously, the decision about who is elected to the Board of Education has a very real impact on the budget-making process. One of the most significant ways you can have a long-term impact on the school budget is by helping to elect a Board member who shares your views on school finance. This year, the Board election will be April 17." 99

(Incidentally, the Palo Alto Unified School District no longer publishes this handy booklet!)

The San Francisco Service Center for Public Education published ACCESS TO THE SCHOOLS: A GUIDE TO THE SAN FRANCISCO SCHOOL BUDGET[100] (The Service Center for Public Education, 1095 Market Street, Suite 818, San Francisco, California 94103) which contains these useful suggestions:

"Strategies and Tactics Everyone Can Use" to get a new program budgeted.

1. To best work for a new program, first organize yourselves.
   1. Assign members of your group to cover all Board meetings.
   2. Assign individuals to attend all Board Committee meetings.
   3. Have the same individual contact the same Board member by letter and phone repeatedly; decision makers will remember individuals as well as groups.
   4. Find out who in your community can write a good proposal for the program you want.

2. The following are specific lobbying techniques.
   1. Bring a group to public meetings. Most impressive is a united group of parents, children, teachers and principals together.
   2. Meet with the district staff before going to the Board. Know in advance the staff recommendation on your program.
   3. Collect background information yourselves. This may mean finding out if there's a real need for your program, what individual principals think of it, or how much it will cost. Facts statistics and pupil cost demonstrate that you've done your homework!
   4. Write factual, business-like letters and demand a written response...If at all possible, visit the decision makers in person.
   5. Get letters of support from other city organizations and from state and local politicians. Refer to these

endorsements in public meetings.

6. Contact all Board members before a meeting so you can predict the votes. Have alternatives ready if the votes look discouraging.

7. Find out when and where you must sign up to speak before a public Board meeting or at a public hearing. Send or hand in a written request to speak before the deadline. Check with the Board secretary to find out where you appear on the schedule.

8. Bring a tape recorder to all public meetings and to interviews.

Some specifics:

1. Find out the central administration building in person to meet him/her by letter.
2. If you have difficulty trying to reach someone by phone to set up an appointment in advance, go to the central administration building in person to meet him/her. Once there, remain in an office until someone agrees to meet with you.
4. Always bring at least two other people in order to be sure of the outcome of any meeting.
5. If no action results from your meeting, arrange to speak with the next highest administrator.
6. Invite Board members to sit in on these meetings.
7. Be thoroughly prepared with information, strategies for presenting it, and alternative plans for the program.

Above all, remember to

1. Have your own grrup organized so everyone knows what is happening when and you can avoid duplicating each other's work.
2. Be informed about the costs, problems and solutions of your program.

3. Contact individuals individually and in advance of meetings.
4. Persist.(100)

One of the most useful citizen strategies designed to help get other citizens involved in the school budget process is the preparation of a guide for your own community. PART VII-PREPARING A GUIDE FOR YOUR OWN COMMUNITY will give you some suggestions to do this. 101.

¿QUE ESTA MAL EN LA FORMA QUE LA JUNTA DE EDUCACION QUIERE DIVIDIR LOS FONDOS ESCOLARES?

PARA TODOS LOS DISTRITOS LOCALES

PARA LA JUNTA CENTRAL ESCOLAR

LA JUNTA DE EDUCACIÓN SE QUEDA CON MUCHISIMO DINERO

** $1.8 Billon se gastaron el año pasado en educación. Hay 1.1 millon estudiantes en nuestro sistema escolar. Si usted divide todo el dinero entre todos los estudiantes:

$$\frac{\$1,800,000,000 \text{ dinero}}{1,100,000 \text{ estudiantes}} = \$1600 \text{ por estudiante}$$

** Y todavia, muchas de nuestras escuelas estan recibiendo mucho menos de seiscient dolla ($600) por estudiante! ¿Donde está el resto del dinero?

** La Junta de Educación dice que necesita quinientos millones de dollares ($500,000,000) para poder educar a los estudiantes de escuelas superiores y aquellos estudiantes especiales en educación pero, sin proveer data, escuela por escuela, que pueda comproba donde estan los numeritos?

** Y setenta y cinco por ciento (75%) de los estudiantes estan en las escuelas elementale e intermedias y todavia la Junta de Educación propone dar a los distritos locales solamente una tercera parte de los fondos.

** Ninguna formula puede ser justa y legal siempre y cuando, la Junta de Educación se quede con la enorme cantidad de dos terceras partes de los fondos bajo su control. Todas est propuestas "nuevas" formulas serviran solamente para poner a pelear a los distritos uno con los otros.

** SI LA JUNTA DIVIDIERA EL ARROZ CON DULCE EN PARTES JUSTAS Y LEGALES, NOSOTROS PODRIAMOS UNIRNOS PARA PELEAR EL ESTALO Y GOBIERNO FEDERAL POR MAS, MUCHO MAS ARROZ CON DULCE! LOS FONDOS TIENEN QUE DIVIDIRSE DE UNA MANERA QUE CADA UNO DE LOS ESTUDIANTES RECIBAN UNA PARTE JUSTA DEL TOTAL DE LOS FONDOS ESCOLARES.

LA JUNTA DE EDUCACIÓN ESTA PROPONIENDO UNA FORMULA PARA CORTAR LOS FONDOS DE AQUELLOS DISTRITOS QUE HAN LOGRADO PODER ENSEÑAR A LOS NIÑOS A LEER.

** La Junta propone que los distritos con muchos niños atrasados en la lectura recibiran dinero extra pero, esto quiere decir que tan pronto como dichos distritos empiezen a lograr que los niños puedan leer perderan los fondos! Esto es de locos!

** Nosotros no creemos que los niños que hablan español, esto les sea un impedimento o los hagan inhabiles y nosotros no creemos que aquellos distritos que logren enseñar a los niños a leer bilingualmente, tengan que perder los fondos por esto. Si acaso se lleva a efecto tal proposicion, esto es lo que exactamente ha de sucader.

Illustration 86. United Bronx Parents flyer, Spanish edition, asking "What's wrong with the way the Board of Education wants to divide up the school money? "

PART VI PREPARING A GUIDE FOR YOUR OWN COMMUNITY

1. Short Term Efforts

2. Why a Guide for Your Own Community

3. How to Do It

4. Looking At What Other Citizen Groups Have Done

PART VI PREPARING A GUIDE FOR YOUR OWN COMMUNITY

Preparing a guide for your own community is a demanding but rewarding undertaking for any citizen or citizen group. If you have already successfully figured out the school budget process in your own community (with or without the help of Part III of this handbook) getting it all down on paper and into print will present you with mainly "technical" decisions. On the other hand, if you are about to undertake an in-depth study which could take several months to do to find out about the budget process in your community, there are a number of things you may want to do immediately. Any one of these short term efforts depending on your interest and issues in your own community, may be an excellent stimulus to arouse other citizens' interest and get them to work with you on preparing a guide, and will provide good imput for your guide.

1. Short Term Efforts

a. Distribute widely (or insist that the school district distribute widely) copies of information on the school budget which is already prepared by the district. This may mean only the budget calendar; it may mean last year's budget; it may mean an announcement of a public hearing; it may mean a popularized budget; and, if you are lucky, it may mean a neat little handbook that the district

itself has prepared to aid citizens in understanding the budget process.[101]

b. Prepare your own simple announcements of the budget calendar and forthcoming public hearings urging citizens to participate. Distribute these to parents, to the media, to organizations.

c. Prepare and distribute questions relating to the budget or budget process.[102] Such questions can be provocative and designed to arouse interest among the citizens. The questions can be neutral, that is, seeking objective information. The questions can reflect some of your impressions about the budget process which haven't been checked out enough to make you comfortable with declaratory recommendations.

d. Prepare and distribute an analysis of your school district's budget for this year.[103] It can be in a narrative form or can be in a simple chart form derived from the worksheets suggested in Part II of this handbook. Clearly this involves considerable effort, but can often be accomplished more "on your own" rather than depending on interviews.

e. Modify the figures which the school district has proposed to those school officials which you would prefer to see.[104] If the timing of your effort coincides with the release of the proposed budget for the forthcoming year, this effort is bound to arouse some interest in the budget. District officials and other citizens are likely to either disagree or defend such specific modifications.

f. Any other ideas which you and/or your group might decide to do as a short term effort will undoubtedly be useful in the longer term effort to prepare a guide.

2. Why Prepare a Guide for Your Own Community?

a. At the beginning of this handbook, a number of general reasons why the school budget is your business were cited. In your own community you will recognize additional reasons to want to get other citizens involved in understanding and participating in the school budget process. A number of citizens will still be reluctant to undertake a project like the preparation of a guide which is time consuming, difficult and often quickly outdated. Obviously your priorities and values will determine whether you spend time preparing a guide to your school budget process or preparing for the annual PTA carnival.

You may also conclude that you do not want to do the job you are paying school administrators to do. This reaction is understandable; but, you should know that when school officials prepare a guide, it must be their priorities that receive emphasis. It is often theory, not the reality that will be recorded. Even the district-prepared guide usually cited as "the best" by citizen groups and fellow professionals, comes in for criticism by some citizens within the community. The Montgomery County Public Schools budget discussion guide "Choices for Our Children 1977" listed a number of possible program cuts identified (by the administration) as

having varying degrees of impact on the educational programs ranging from mild to severe. Testimony by a parent revealed that there was considerable question about at least one of the alternatives which the "Choices" identified as having "severe impact".

The case for preparing a guide for your own community is found in The Institute for Responsive Education's ACTION-RESEARCH publication.[105] "It is not so much that action-research leads to action, though that is certainly true. Action research is a form of action. It provides a means of organizing large numbers of people around well-defined, short term jobs. It engages people face to face with the problem. It builds a base of mass support for a given problem--and in doing so translates research into politics. Action-research provides a path into politics for politically reticent people. It is a way of thinking clearly, getting the facts, and acting collectively on almost any problem.

"An action research program is one in which numbers of people can be organized to define problems and gather facts so that research becomes a form of empowerment and action. Action-research is a form of collective citizen power....

"The City, for many people, is a place where total complexity and utter confusion lurk just beyond one's own niche of sanity. We speak often of the urbanite's sense of powerlessness. Its basic elements are complexity and confusion. The city is a 'black box'; its inner workings are a mystery to us. But even worse, one side of that black box has warped slightly and we have glimpsed the incredible

labyrinth of convoluted 'wiring' inside.

"It is into this maze that voluntary associations have been urging their members to plunge. Is it any wonder that only a few have really become involved, that so little has been done, that the results of this exhortation seem to be so minimal? We have pushed people into a jungle of frustration without supplying machetes to hack through..

"The parent and citizen will not find experts who have immediate answers to the problems.... The experts have their own agenda, not likely to be identical to that of the lay group. (Even if it is, the lay group will have a very hard time developing a sense of "ownership" about it, and this difficulty alone can undercut any chance of group action.) Thus, in addition to dealing with the city and their own incompetence, the lay group must now deal with the experts' agenda. Action-research can help weed through the tangles of urban affairs. It can develop competence within a lay group, and it can permit that group to take advantage of expertise without being smothered by the experts agenda...

"The conditions under which people act is not a topic one could cover in less than a lifetime of exacting observation and analysis. But the following list of conditions is validated by simple daily experience.

1. People act when they have some sort of self-interest at stake.
2. People act when they have a clear and compelling diagnosis of the situation.
3. People act when they have a meaningful prescription, i.e. one which responds to the diagnosis.
4. People act when they have <u>a sense of power</u> to enforce the prescription.

.....Our world has become a cloud of verbal mist against which no amount of pushing and shoving yeilds that firm

response that lets us know we are in contact with something real...."

3. How To Do It--Some suggestions

Once you have decided to prepare a guide to help the citizens in your own community understand the school budget process and the role they can play in that process, decide in general terms on the format. Are you going to record just a step-by-step report on what the process is supposed to be? Are you going to point out what it is in reality? Are you going to make recommendations for changing or improving the process? Are you going to help citizens understand the internal and the external budget process? Are you going to include an analysis of this year's budget? Be flexible, but start out with an idea of where you are going.

Review the questions listed on p.207 to define the groups objectives and activities.

Familiarize yourself with the features of school budget processes as reviewed in PART III of this handbook, THE BUDGET PROCESS.

Look over the Budget Review List (PART IV of this handbook) and break down the relevant questions to specifics. The "Yes" or "No" answers which the Check List is designed to elicit will not be helpful to citizens trying to learn about the budget process.

a. Consulting With School Officials. Decide in advance at what points you are going to consult with the school administration. In PART V Citizen Strategies, we have suggested that you gather and review all available printed information (on the budget itself and the budget process)

before arranging interviews with school officials. Once you have completed the review of the literature, you will have to meet with some school officials. Do you want to start at the bottom and work up? That is, interviewing individual principals and teachers first to find out what their role in the budget process is? Or, do you want to go to the Superintendent, first, and find out his recommendations on whom to see? After the interviewing stage has been completed and you have gathered a lot of information, are you going to check it out? Are you going to find out directly from the department heads, or the high school principao, or the Director of Library Services what their role has been? Are you going to find out if the superintendent's description of the budget process related only to the "Administration" and "Instruction" portion of the budgets, while the maintenance and operation portions are formulated outside the realm of the usual budget process? What will you do if two sources tell you that "All the teachers participate in establishing budget priorities" while a third says, "Not in our school! The principal sent in those requests on her own!". Do you wnat to allow the administrators to check out the accuracy of your perceptions? Will you allow them to review your whole budget guide before you go to press? If you are working with a group, it is best to clarify some of these alternative approaches at the beginning.

b. Reviewing Previous Process. Review the actual budget process of the previous year. Even if you are told that the whole process has changed this year, a review of the previous year's process may help give you some perspective. It will also allow you to judge whether the new process is an improvement or a step backwards. Review the news accounts, if any, of the public hearings, the adoption of the budget,

and any other news items relating to the school budget. Then ask the school's public information officer to let you look through the file of all material sent out to parents last year. Make notes on the dates and manner of announcing budget meetings, opportunities to discuss needs assessments, and other related matters. Ask to look over the various internal memos that laid out the specific budget responsibilities last year. Look over the results of the needs assessment surveys. Review the minutes of the Elementary Principals meetings with the budget officer, and the minutes of the Property and Maintenance Committee of the board. If you have the time, energy and cooperation from the school administration, you may find this review most enlightening. Seldom, if ever, does an institution like a school district change overnight. Even a new superintendent finds it difficult, if not impossible, to sweep out all the procedures in only a few months. So, expect to make a fairly valid comparison between what is theory and what is reality in your school district's budget process.

c. Gaining Perspective. Gain as many perspectives as possible when learning about the budget process. After you have thoroughly reviewed the printed material, the superintendent or budget officer should be interviewed for an overview. Interview the individual principals in different parts of town. Interview the Teachers' Association or Teachers' Union leader. Interview a few of the teachers in various schools. Interview the supervisors, department heads and Assistant Superintendents. Ask each of these people specifically to describe their role in the school budget process--this year and last year. Then ask each about their perception of how the budget process works. Reassure them that you are interested in their perception rather than the "official" line.

d. Recommending Changes. A number of local guides to the school budget process include recommendations from the organizations for improving the quality or quantity of citizen participation. Other recommendations relate the manner of establishing priorities, needs assessments and presentation of the budget. During the interviews with school officials at all levels, it is a good idea to set aside an "off the record" time to solicit from those officials their suggestions on improving the budget process. All such "off the record" suggestions should be considered anonymously by your entire committee to determine which you may want to include as recommendations to the district. Anonymity is usually necessary to avoid jeopardizing the jobs or reputations of cooperative officials whose suggestions may be implicitly or explicitly critical of their superiors or board. Your committee must be prepared to substantiate and support any recommendations which you ultimately decide to include in a guide to local budget process.

e. Charting The Process. A chart of the budget process such as the one prepared by the Dedham League of Women Voters or the San Francisco Service Center can be helpful. If your school district does not have one, make it up yourself based on the information you father from your interviews and printed material.

f. Putting It All Together. Be certain to leave yourself plenty of time to go back and check out facts and figures, if necessary. If your committee is to review the final draft the night before it is to be run off, be prepared for some conflicting perceptions. "Oh, no. That isn't the way I heard it!" If you have taped the interviews, checking it out may be easy. If you have circulated among all committee members the essence of each interview or a

summary of each document as you went along, there will be fewer misconceptions at the final stages.

Report-type bindings that allow citizens to add or remove one or two pages for updating are recommended.

Use position titles in the text (and on the chart) instead of specific names. Then, list on a separate sheet the titles, names, and telephone extensions of all whose positions are mentioned in the text. In this way you will be able to update the guide easily.

Include the names of the committee preparing the guide. List at least one organizational telephone number and address (of the budget chairman, the president, or the secretary) so that other citizens can contact you directly if they want to offer suggestions for your next project!

4. Looking At What Other Citizen Groups Have Done

The Wyoming Taxpayers Association, the San Francisco Service Center and the D. C. Citizens for Better Public Education have handbooks to help their members and other citizens.

The Wyoming Taxpayers Association HANDBOOK FOR BUDGET ANALYSIS - March 1974.* Additions and corrections are easily accomplished by removing a metal clip and replacing the pages. This handbook concentrates on helping citizens analyze their budget and reminds taxpayers to meet with school officials early in the year, attend budget meetings and speak up. It also includes a budget calendar and ends with an invitation for citizens to "write a letter and tell us how you did".

Included are some definitions of budget terms, some worksheets for taxpayers to fill in the budget amounts and the increases, and some rules of thumb representing a general position of the Taxpayers Association: "As a rough

* See illustrations on pages229-232.

rule of thumb, a school district budget, unless new programs or an increase in student population have occurred, should not exceed the current rates of inflation".

It points out that "in order to have real impact on the budget process the taxpayer should begin to talk to school officials in the early spring. "(Budget is adopted in late July)" Even if unable to do this, simply attending the budget hearing in late July serves notice to the officials and employees of the district that there is public interest in school finance. If you do not attend; if you do not take an interest, you have little room for complaint if your tax bill or the school's performance is not to y9ur liking." [107]

ACCESS TO THE SCHOOLS: A GUIDE TO THE SAN FRANCISCO SCHOOL BUDGET[108] is a 39 page guide* published in 1973 which focuses on a thorough explanation of the budget process along with suggestions on how citizens can work to get new programs funded. As part of the introduction, the booklet acknowledges that the sheer bulk of San Francisco"s 349 page budget frightens citizens away. It reminds the readers that "Every administrative or School Board decision helps to determine which programs are funded and which are eliminated." It acknowledges that the difficult task of influencing decisions must come after an understanding of the facts of the budget itself is developed. The Background section includes brief information on the recent changeover to an elected schooo board, on the recent desegregation orders, and the turnover in administrative leadership and key issues ahead. In the section on definitions and history a number of important facts are brought to the readers attention including the significance of the changeover to a program budgeting system. "How to read the budget" urges the reader to get a copy of the budget in order to follow

* See illustrations on pages 233-237.

along the explanations in the booklet. In the section on Citizen Participation, the operation of the Zone Councils and the Budget and Finance Committee of the Board are explained. The steps involved in preparing, writing and presenting a program proposal for funding is reviewed. Three success stories are related and strategies and tactics (reviewed earlier in Part VI) are reported. It includes a section listing the documents and reports a citizen should be familiar with. The final recommendations urge the school district to take the responsibioity for explaining the budget process, the budget and increasing citizen participation.

FINANCING THE D.C. PUBLIC SCHOOLS,[109] prepared by the D.C. citizens for Better Education. This 68 page booklet, illustrated at the end of this PART VI,* is a carefully footnoted and indexed aid to citizens. It includes 7 sections: 1. Introduction (Dimensions of the problem, The Budget is the Key, and Goal of this report. 2. How the District's Money is Spent on Education. (Percentage of City Budget That Goes to Education; More costly Education in Large Urban Areas; Per Pupil Expenditures; School Construction; What are we Getting for Our Money Now? 3. The School Budget (Inadequate Budget Information); Budget Information Needs; What the Budget Can Do; The Budget-Making Process; Steps in the Process) 4. The Program Budget:PPBS (Benefits of PPBS; PPBS and the D. C. School Budget; Problems with PPBS; Summary) 5. Revenue: Where the Money Comes From (Revenue Bill; The General Fund; Summary of D. C. Revenue Problems) 6. How Can Better Education Be Paid For? (Need for More Funds; Better Use of Presently Available Funds; Sources of Additional Funds) 7. What You, The Citizen, Can Do (Stay Informed; Stay Involved),

CITIZEN ADVOCATES FOR READING'S EDUCATION (CARE)

PART II WORKING PAPER ON READING SCHOOL DISTRICT BUDGET AND FINANCING

A. Believing strongly that taxpayer dollars for education should be used wisely and effectively in accordance with an education plan.

Is the budget of the Reading School District based on . . . .

1. either short term or long range planning?
2. either general goals or specific objectives?
3. any type of systematic needs assessment and program evaluation?
4. the identification of district-wide priorities by the community? by the board? by the administration? by the faculty? by the students?
5. any equitable guidelines duly adopted by the board (such as pupil-teacher ratio per pupil expenditures, etc.)
6. any realistic cost/effectiveness analysis of various alternatives?
7. informed, regular community input?
8. thorough personnel evaluations?

B. Believing that citizens have the right to participate in the school budget process and that the community constitutes a valuable resource to assist in the budget decision-making process.

Is the budget process well-coordinated and open to meaningful community participation?

1. Are skilled explanations presented to the community regarding the budget and the budget process? (At regular intervals throughout the year?)
2. Does a single individual take full responsibility for verifying and justifying the total budget?
3. Is there a clear and coordinated organizational structure to encourage informed citizen participation?
4. Does the budget-making process focus consistently on either program costs or on the functional catagories (as required by the state accounting system?)
5. Are alternative means of reaching goals studied regularly with anticipated costs and benefits made known?
6. Are salaries fixed by the Board before the adoption of the annual budget?
7. Are comparative intradistrict expenditures made known?
8. Are comparative expenditures and income figures of similar school districts made known?

C. Believing that the annual budget is a guide and not a straight jacket, and that the year-round management of budgetary and financial matters is as critical as the budget itself in the effective application of resources.

1. Is the year-round budgetary management fully professional? Well coordinated?
2. Are there systematic internal control procedures readily available for Board and citizens to monitor financial activities?
3. Are policy decisions related to realistic cost figures throughout the year?
4. Are policies related to budgetary and fiscal matters regularly reviewed and updated by the board?
5. Do the year round practices in budgetary and fiscal matters conform to the school code, board policies, and prescribed accounting requirements?
6. Is there Board consideration and adoption of specific budgets and public reporting on total expenditures for Funds other than the General Fund (such as the various federal Funds, Bond Revenues, Student and Athletic Activity Funds, Food Service Funds, Museum Funds, etc.?)
7. Is there an effective procedure for long range financial planning in light of the anticipated reduced enrollments and rising costs in the district?

Illustration 87. Citizen Advocates for Reading's Education position paper, 1976.(102)

of approximately 9% over the estimated expenditure of $7,657,533 during the 1969-70 year. The actual expenditure for the 1968-69 school year in this category was $7,206,744.44. Salaries for teachers only are estimated at $6,[illegible] for the 1969-70 year (as compared to the proposed amount of $6,[illegible] for the 1970-71 year). In 1968-69 the actual expenditures for teachers (Code 0213) was $5,753,641.51.

2. Per Pupil

In comparing the expenditures for Instructional purposes on a per pupil basis as the state Bureau of Statistics in the Department of Education does, based on the "Average Daily Membership" (ADM), it is noted that the 741 school districts of the state in the school year 1968-69 had actual average expenditures on Instruction of $464.76 per pupil (ADM). Reading's expenditure of $505.20 per pupil (ADM) is approximately 9% higher than the entire state average.

For the school year of 1967-68 (the most recent year for which the figures are available from the Bureau of Statistics, Department of Education) the statewide average expenditure for Instruction was $418.12. In all school districts of the 2nd class the average was $432.38 per pupil (ADM). The The Instructional Expenses of Reading School District in that year were $473.77. In that year ten school districts of the 2nd class exceeded Reading in this per pupil expenditure including Chester, Harrisburg, Abington, Cheltenham and Lower Merion among others. At the same time 45 school districts of the 2nd class spent less on a per pupil basis for Instruction including (Allentown, Bethlehem, Scranton, and Lancaster).

C. OPERATION AND MAINTENANCE OF PLANT

The proposed expenditures for Operation and Maintenance of Plant for the 1970-71 year total approximately $2,072,637.18. This includes the various items appearing on the budgets of the Finance Committee, the Property Commitee, and the Supply Committee which are coded by those Committee budgets in the 0600 series. Expenditures in this functional cateory include activities concerned with keeping the physical plant open and ready for use as well as having the building, grounds and equipment in efficient operating condition either through repairs or by replacements of equipment.

Included in theproposed expenditures are salaries of $1,556,737.00, utilities of $260,500 (including fuel), replacement of instructional equipment and furniture of $51,100.61, contracted services for maintenance and operation of $77,089.75 and other expenses and supplies of $127,311.00.

1. Prior Years

The proposed expenditure for Operation and Maintenance of Plant of $2,072,637.18 represents an increase of approximately 20% over the extimated expenditure of $1,792,290.00 during the 1969-70 year. The actual expenditure for the 1968-69 in this category was $1,761,848.82. Salaries for plant operation and maintenance which are coded as 0612 (not including the Superintendent of Operation and Maintenance and the clerical and hauling employees who are categorized as code 0611 and 0619 respectively) are proposed for 1970-71 as $1,489,651.64. This represents an increase of approximately 20% over the estimated expenditure for the current year 1969-70 of $1,240,200. In 1968-69 the total salaries for these functions was $1,141,572.00.

Illustration 88. League of Women Voters of Berks County, Excerpts from 8 page document analyzing a school district budget. See also illustration 89.

time the Tentative Budget was presented on May 25 and when this report was drafted on June 13, negotiations on salaries were not completed; changes in the final figures are therefore possible.

****

The Board of Directors and the staff of the School District have taken a most important and commendable first step to encourage citizen interest and participation in the budget process by making available copies of the Tentative Budget and scheduling an open meeting for discussion of that budget.

It would appear that two things might tend to discourage constructive citizen participation or impede any sincere attempt by citizens to understand fully the school district's budget: (1) Grouping the expenditures according to Board Committee; and (2) including some (but not all) expenses related to the title of the Committee in that Committee's budget along with some apparently unrelated expenses.

While citizens themselves have an obligation to participate constructively in democratically constituted governmental units, the officials should both encourage and facilitate such participation; if such participation is not forthcoming upon the citizens' initiative such participation should be actively and widely sought by the officials through direct contact with the most likely "prospects" - parents of school children.

****

In order to encourage and strengthen public understanding of the budget, the school district is urged to present the final 1970-71 budget and future tentative budgets with expenditures grouped according to function as defined by the Pennsylvania Revised School Accounting Manual.

In addition it would be useful for public understanding if the budget listed the various objectives and expenditures of the individual programs and services of the school district as they are initially requested and as they are finally included in a tentative budget.

It would also appear useful to engage both the interest and understanding of the public several months prior to the actual budget presentation.

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Illustration 89. League of Women Voters of Berks County, 1971. Excerpts from 8 page documentanalyzing the Reading School District budget. See illustration 88. (103)

June 9,1975

Board of School Directors and
Superintendent of Schools
Reading School District
8th and Washington Sts

Gentlepersons:

After carefully reviewing the Tentative Budget which you adopted May 28,1975 which included proposed expenditures for the 1975-76 school fiscal year, I am enclosing for your consideration some reductions in your proposed figures and some additions to your proposed figures as detailed on the enclosed worksheets.

A brief summary of the reductions or additions to your proposed figures follows:

0100 Administration	Reduce	$	14,000
0200 Instruction	Reduce		161,765
0300 Pupil Personnel Serve	Add		39,695
0400 Health Services	Reduce		9,447
0500 Pupil Transportation	Reduce		37,500
0600 Operation and Maintenance	Reduce		1,176,752
0800 Fixed Charges	Reduce		72,762
1100 Community Service	Reduce		4,000
	Reduce		1,436,531
Additional Savings (Items #13,14 &15 previously submitted as alternatives on 5/28/75)	Reduce		285,000
Additions to budget (not detailed in worksheets)			
Educational Management & Evaluation Study	Add		10,000
Fiscal Management Study & Plan	Add		10,000
Total Alternative proposals	Reduce		1,701,531

It would appear that if most or all of these reductions and additions are implemented, it will still necessitate, unfortunately, a slight increase in millage of approximately two-and-a-half or three mills. However, it would also mean that the same number of professional personnel would be utilized in the forthcoming year to serve a slightly decreased number of students, thus lowering the pupil-teacher ratio and thereby increasing learning opportunities and improving discipline by maintaining reasonable class sizes. It would also mean that important steps towards the re-organization of the educational, managerial, and financial affairs of the school district could be taken.

Thank you for this opportunity to participate in the budget process. I will look forward to your response.

Sincerely yours,

Illustration 90. A citizen's proposals for budget alternatives. Excerpts. See also illustration 91.

(104)

#3

Citizen Budget Worksheet

Col 1 — Code.

Col 2 — Changes indicated in this column are changes (up or down) in current year's figures unless otherwise indicated.

Col 3 — Figures in these columns taken from School District's budget of 5/28/75

Col 4 — Estimated Expenditures 1974-75

Col 5 — Proposed Budget 1975-76

Col 6 — Figures in these columns are being submitted as a citizen's alternative

Col 7 — Citizen's Proposed Budget 1975-76

Col 8 — Savings or additions 1975-76 budget

Code. 0200 Instruction	Col 3	Col 4	Col 7	Col 8
0211 Salaries, Principals& Assistants	485,000.00	514,600.00	509,250.00	- $ 5350 savings
Add to 1974-75 figures 5% salary inc(24,250)				
0212 Salaries, Supervisors	328,000.00	378,850.00	344,400.00	-30,450 savings
0213 Salaries, Teachers	8,447,190.00	9,448,280.00	9,291,909.00	-156,371 savings
Add to 1974-75 figures 10% salary increase (84$,719)				
Add to 1974-75 figures for substitutes	(50,000)		50000 -	+ 50,000 added
0214 Salaries, Librarians	202,000.00	246,000.00	222,200.00	~~-24,000~~ saved - 23,800
Add to 1974-75 figures 10% salary raise (20,200)				
0216 Salaries, Other Inst Staff	100,000.00	92,250.00	110,000.00	+ 17,750 added
Add to 1974-75 figures 10% salary raise				
0219 Salaries, Clerks & Lunch Aides	460,475.00	479,548.00	506,522.00	+ 26,974.00 added
Add to 74-75 figures 10% raise(46,047)				
0218 Salaries, Matrons (add 10% to 74-75)	47,000	57,000	51,700.	- 5300.00 saved
0221 Textbooks	148,114.00	116,034.00	111,034.00	- $5,000.
Deduct from 75-76 proposed forbookcovers	($5000.00)			
0222 Teaching supplies	347,604.00	357,732.00	357,732.00	----------
0223 Library books and supplies	41,530.00	34,443.00	34,443.00	----------
0224 Audio Visual Materials	29,390.00	42,218.00	30,000.00	-12,218.00
Deduct from 75-76 budget 42,218.00 for materials				
Use materials from Instructional Media Services approx($30,000-$2[illegible],000)				
0229 Other materials & supplies	13,507.00	20,301.00	20,301.00	----------
0231 Expenses, Inservice Training	3,500.00	7,000.00	7,000.00	----------
0239 Other Expenses of Instruction	34,871.00	61,663.00	43,663 ~~61,663.00~~	-18,000 saved

This appears to include the following items according to the various committee budgets presented to the public on 5/21/75, although the several totals on the committee budgets for this category (0239) exceed the amount listed in the 5/28 proposed budget:

Illustration 91. A citizen's proposals for budget alternatives. Excerpts from 10 page document. See also illustration 90.

HANDBOOK

FOR

BUDGET ANALYSIS

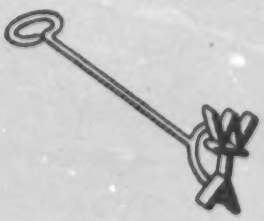

Illustration 92. Excerpts from citizen handbook printed by the Wyoming Taxpayers Association. See also illustrations 93-95. (107)

WYOMING TAXPAYERS ASSOCIATION

HANDBOOK FOR BUDGET ANALYSIS

Section I

Introduction:

Every couple of years the people go to the ballot box and elect federal, state, and local officials. All too often, however, this summarizes the total involvement of the typical citizen in the affairs of government. Good government does not come that easily. If left to their own devices public officials have only their own judgment, and the pressure of organized interest groups on which to make decisions. This handbook is designed to help you improve your control over the affairs of local government, and extend them beyond the ballot box.

Of course, in order to move you to do something about local government spending you have to be interested in the idea. Here is an example which may set your brain whirring, and your feet moving: (If the example seems too high or too low you can figure your own situation by following the example and supplying your own income and property values).

A. This hypothetical taxpayer-voter owns a home and lot valued at $30,000 replacement cost. His assessed valuation is 20% of the replacement figure, or $6,000. Last year the two governmental units discussed in this handbook had the following typical mill levies.

County	School District
12.0 - operating levy	23.0 - operating levy
1.1 - bonds & interest	12.0 - countywide school tax
13.1 - Mills Total	5.29 - state school levy
	4.75 - bonds & interest
	45.04 - Mills Total

13.1 mills + 45.04 mills = 58.14 mills = .05814 X $6,000 for a property tax bill of $348.84.

B. His income was $10,000 gross. After federal taxes he had about $8,500 for personal consumption. $1,800 went for mortgage payments and $850 went for savings and other non-taxable expenditures. Everything else went for family expenses. $12 of the total gasoline taxes he paid were returned to the county; $30 of the sales taxes he paid returned to the county; and there's the undetermined amount he paid to the state in these taxes that came back to his school district

Illustration 93. Excerpt from citizen handbook printed by the Wyoming Taxpayers Association. See also illustrations 92-95 (107)

newspaper of general circulation in the taxing unit's boundary.

E. Cash Reserve -- This is a continuing fund established by the governing body of a local governmental unit for use in an emergency. It may never be lower than the previous year's amount for that fund, and if expended must be returned to its previous level from general tax revenue not in excess of a maximum mill levy for that governmental unit.

F. Carryover Balance (Cash Carryover) -- This is the surplus revenue left at the end of the fiscal year to fund operations through the first portion of the next fiscal year before new tax revenues are collected. This amount should never exceed 25% of the previous year's total budget.

G. Sinking Fund or Depreciation Reserve -- A sinking fund is usually established for the future purchase for some capital item. It may also be used to defray the outstanding debt on a current capital outlay. Established by resolution of the governing board at an exact amount, the sinking fund or depreciation reserve may not be expended for any other purpose than that established in the resolution, and once the capital item is purchased (unless a continuing resolution is approved) the remaining balance must be returned to the general fund, and property taxes reduced accordingly.

Section II

SCHOOL DISTRICTS

With the 1973-74 school year public schools in Wyoming have begun a new method of budgeting. This is the program budget system instituted in the federal government in the 1960's. Although a supposed more efficient tool for school administrators who need to be able to cost out the various programs operated by a district, the program budget has made it more difficult for the interested layman to understand where and how the public education dollar is spent. Essentially, the person interested in school finance must examine five categories now as opposed to the former system of fourteen categories. Comparison between old and new categories is obviously not useful. By the 1974-75 school year there will be comparability, however, the lack of refinement represented by the new budget system will still pose problems.

The five categories (see school district budget form) are:

A. Instruction -- relating to actual on-going educational programs in the district. Included here are all costs including supplies and salaries applicable to the classroom teaching situation, and related

Illustration 94. Excerpt from citizen handbook printed by the Wyoming Taxpayers Association. See also illustrations 92-95. (107)

Wyoming Taxpayers Association presents the:

1974 BUDGET CALENDAR

(Fiscal Year 1975 - from July 1, 1974 to June 30, 1975)

For Governments under Municipal Budget Act

JUNE ⟶

By	1st	Forms are furnished to budget officers by State Examiner.
By	1st	Schedule of estimated requirements for fiscal year 1975.
By	15th	Schedule of proposed expenditures is submitted by budget officer to the governing board. This schedule, showing departmental requests and budget officer's recommendations is entered in the minutes of the governing board.

JULY ⟶

On	12th	Budget summary is required by law to be published in the newspaper on July 14. If the newspaper does not print on that day, the summary must appear in the first issue thereafter.

PUBLIC HEARINGS TO BE SCHEDULED AT 8:00 P.M. ON INDICATED DATE

Mon.	22nd	County budgets.
Tues.	23rd	First class city budgets.
Wed.	24th	Unified school districts and community college district budgets.
Thurs.	25th	Special purpose taxing district budgets (unless held with county budget hearings).

Final budget adopted by each governing board one day following public hearing, except unified school districts (7-14 days).

AUGUST ⟶

Budget summary statement filed by governing board with clerk and State Examiner within ten (10) days after final adoption.

Illustration 95. Excerpt from citizen handbook printed by the Wyoming Taxpayers Association. See also illustrations 92-95. (107)

Illustration 96a. Excerpts from ACCESS TO THE SCHOOLS: A GUIDE TO THE SAN FRANCISCO SCHOOL BUDGET.(108), a 39 page booklet, 1973, published by the Service Center for Public Education. 233

PPBS in San Francisco A Summary

Up until recently, all school districts in California were required to begin PPBS by 1975. At public hearings held throughout the state, however, criticism of PPBS was strong. Parents and teachers felt that the mechanics of starting program budgeting — the writing of goals and objectives and the constant monitoring of them — takes away too much valuable teaching time. Also there is wide public debate about the kinds of tests which have traditionally been used to evaluate student progress. Many people feel that standardized achievement tests are culturally biased to favor the white middle-class student. Until the measurement techniques of evaluation are refined, public reaction to PPBS may remain skeptical. In response to this public pressure, the state has lifted its mandate to begin PPBS by 1975.

It is important to remember that program budgeting cannot be expected to solve all educational problems in San Francisco. Specifically, there will be four District activities most affected by the switch to PPBS:

(1) new mechanics of budget-making

The computer system will be able to transfer budget requests into purchases for specific programs. Then it can keep track of how much each program actually spends.

(2) decision-making in the budget process

Administrators at all levels have more say in developing the annual budget. Decision-making is no longer left in the hands of only the Business Manager and the Superintendent.

(3) budgeting at the school site

In the next several years, principals, teachers, students and parents may become involved in setting up individual school budgets. PPBS at the site level is now being piloted at two schools and is to be expanded for use at others

(4) program evaluation

When PPBS is in full operation, every program must be evaluated in order to receive yearly funds. The District must select appropriate methods of measuring if a program has reached its objectives of not. This area of PPBS has wide implications for upgrading current programs. It is also one of the most controversial.

Over the past two years, the San Francisco School District has made significant progress in transferring to program budgeting. Many technical problems are now being solved. Decision-making is more visible among administrators. In the areas of site-budgeting and evaluation, however, much work remains. Both can become means for teachers and parents to be involved in the budget. Both can have important effects on the quality of school programs. In the same way, however, evaluation could become merely a political tool for dismissing personnel. In order for PPBS to be understood and set up as it is designed, parents, teachers, and students must be included in its implementation. For, according to Mike Grill, a teacher in Fresno,

> "PPBS is a neutral system. It can be good for education or harmful to it depending on how it is used. The system itself is neutral, a tool. It is how the tool will be used with which we must be concerned."

THE ANNUAL BUDGET PROCESS

Where Does the Budget Start?

Each year the San Francisco School District must set up a budget to show how much it intends to spend on all educational programs. This budget formation starts with an "estimate" of total proposed expenditures for the upcoming school year. This budget estimate is limited by the money the District expects to receive from property taxes, state and federal funds, and miscellaneous private and county sources.

The District cannot spend more than its expected income. Thus, every autumn Mr. Porter of the Fiscal Office begins to estimate the total district income for the following year. Also during the fall, the District must estimate its total costs. Balancing the budget means limiting these costs to the total income expected.

Usually by the end of October the District begins the process of estimating the costs of its programs. A budget memorandum is sent out to all "budget managers" and "program managers." (These roles will be explained below). The memo explains to administrators how to make budget requests for the money needed to run their programs next year. This memorandum includes instructions, a budget request form, and a timetable for the annual

: District s proposed timetable for developing the 1974-75 budget
:a on page 15

dget request form shows how much each program received for
school year for teacher salaries, supplies, equipment,
. etc It serves as the basis for estimating the entire budget for
g school year. The most flexible areas in the budget are supplies
ent. Teacher and administrator salaries are the most inflexible
amounts are locked into the number and kind of personnel
o run programs. If, in filling out a budget request form, an
r seeks additional program money, he must justify that
iquest in writing. In proposing an entire program, he must also
e objectives that program will meet.

school site level, principals serve as "program managers." They
their staffs to form the school's total budget request. The heads
ct-wide programs operating independently of school sites also act
i managers. ' Both principals and these program heads fill out the
et request forms mentioned above. They submit these forms to
f Budget and Planning by the first week in January. There the
im all over the District are analyzed, coded, and typed into a
'he computer compiles all individual budget requests into the
n of the annual district-wide budget.

· Budget Decision-Making Process?

xt step in the budget process is a review of all requests by
inistrators acting as "budget managers." These are individuals
mally held accountable for a specific program in the budget. The
dministrators will serve as budget managers in developing the
ool budget· Associate Superintendents Reiterman (Administration
s) and DeLara (Operations and Instruction) and Assistant
ents Pivnick (Elementary Schools); Boisson (Junior High Schools);
ior High Schools); Dean (Special Education); Cobb (Community
DelPor:ilo (Bilingual Education); Mahon (Special Programs);
ompensatory Education); Silverstein (Planning). During the third
nuary, these budget managers review program requests. They
:h money remains in the budget and which cuts are necessary.

the budget managers have finished their review and made
is, a report is prepared to justify any changes made. That report

is circulated down to the program managers who originally made the requests. The justifications of budget cuts are also circulated upward to the Division Heads, the Superintendent, and the Board of Education. This modified budget goes back to the Office of Budget and Planning. There the reworked budget is punched into the computer. It prints out a new program budget. This one reflects all changes made by the budget managers.

The second level of the budget review process consists of Division Heads. They are: Associate Superintendents Reiterman and DeLara and Assistant Superintendents Pivnick, Boisson, Kauer, Dean, Kennedy, and Cobb. Again, these individuals have a new opportunity to propose changes in the budget as it has evolved to date.

The third level of the review process starts after changes made by the Division Heads have been added to the program budget. Near the end of March, the Superintendent's Cabinet meets to study the budget. Here most final administrative decisions and changes are made. This year the Cabinet members are: DeLara, Reiterman, Boisson, Pivnick, Kauer, Kennedy, Cobb, Dean, Wire (Public Information), Cannarozi (Labor Relations), Porter (Fiscal Office), and the District's Legal Advisor (currently vacant).

By the time the Cabinet sits down to review the budget in late March, the district has some pretty firm estimates of how much money it can expect to take in for the following school year. The twelve ranking administrators who make up the Cabinet know what the real operational needs of the District are likely to be for the coming year. Thus it is the Cabinet which sets the operational priorities for spending extra dollars or cutting back programs to free money for under-funded but critically-needed activities. For example, next year the District will have to allocate money to cover the extra costs of busing children during building reconstruction. If the budget is tight — in other words, if the budget requests are equal to the estimated District income — the District will have to take out money from some programs to provide additional transportation money.

The Cabinet is the arena in which major decision-makers can make trade-offs between the various operational units and divisions of the school district. It is the last opportunity for administrators to influence the budget before it is finally sent to Superintendent Morena's office. In most cases, the Superintendent will approve the Cabinet's recommended budget after some minor revisions of his own. Since most Cabinet members are familiar with the

Illustration 97. Excerpts from ACCESS TO THE SCHOOLS: A GUIDE TO THE SAN FRANCISCO SCHOOL BUDGET. (108), a 39 Page booklet published by the Service Cenet for Public Education. See also illustrations 96-100.

PART TWO: CITIZEN PARTICIPATION

ction of the handbook will deal specifically with the area of lvement into the San Francisco Unified School District's budget ere are not very many clearly-defined avenues for community rental participation within the District. One of the ways that the gone on record to the public for community participation into iirs was the development of the "zone councils" in San Francisco.

THE ZONE COUNTILS

the San Francisco Unified School District was ordered by the ts to desegregate and integrate its elementary schools during the nool year, Superintendent Thomas Shaheen ordered that San e divided into seven zones to geographically facilitate the ans for busing school children. This, in theory, was to achieve an ance" in all elementary schools in the city.

ch of 1972, the Board of the SFUSD made a policy statement #23-16A1) toward formalizing and recognizing the zone councils:

> olved: That it is the policy of the San Francisco Board of ction to encourage community participation in school rs. To implement this policy, the Board desires that there ormed, in each of the seven zones of the City, a zone cil. The Board calls upon each zone council liaison officer each school administrator to assist the communities in the ation of their respective zone councils."
>
> (March 16, 1972 Board of Education Minutes)

nes set themselves to the tasks of forming their own councils, by-laws, setting priorities, and developing special committees. councils were also established at the various schools within the s to act as "informational feeders" into the zone councils. Each was to include delegates from all of the schools in the zone who present the interests of the particular school. In some zones, r example) individuals active in the community can run for a the council even though they have no children in the schools.

nough the zone councils were recognized by the Board and their " officers" (called zone administrators) were involved in school

and community participation programs, the councils were just beginning. The zone councils have had to struggle for continued recognition by the Board of Education; seek out interested parents, teachers and principals; seek outside sources for money to sustain council activities as the school district only supports the zone office, not council functions; work under the pressures of an ostensibly volunteer staff, etc. In the face of these kinds of obstacles, the councils have had to organize themselves in alternative ways to attempt to carry out their respective programs.

The main purpose of the zone councils is one of community involvement with the schools. They also act as disseminators of information to the community or zone and plan educational alternatives to problems that arise in the particular zone. Many of the zone leaders interviewed stated that one of the major handicaps the councils face is adequate recognition from some Board members and upper administrative staff of the school district. There are several reasons for this neglect. Because the zone councils were created during the administration of Thomas Shaheen, past Superintendent of the schools, there is subtle resentment in the present administration. Shaheen endeavored to "decentralize" the administrative structure of the District by creating the zone councils and selecting an administrator to oversee zone operations in the community. This process was met with a great deal of opposition from forces within the District who were affected by the decentralization effort. So, it is easy to understand why there is a history of opposition to the zone councils from some administrators and teachers who felt threatened by possible community input into the running of the schools. Therefore, some zone council personnel feel they are looked upon by some key District administrators as "leftovers" from the Shaheen administration.

As noted in the graph of the Zone Council Structure, there is a discrepancy over the fact that some zone administrators do not have equal status with some principals which lessens their effectiveness and control in their zone.

Superintendent Morena has not made any attempts to resolve this major problem as yet which may be symbolic of the Superintendent's position on the zone councils.

Illustration 100. Excerpts from Access to the Schools: A guide to the San Francisco School Budget (108), a 39 page booklet published by the Service Center for Public Education. See also Illus 96-100.

Illustration 101. Excerpt from FINANCING THE D.C. PUBLIC SCHOOLS, A Budgeting and Planning Guide for the Citizen. See also illustrations 101- 105. 238

Ir. 1971, the new Superintendent of the District of Columbia blic Schools, Dr. Hugh Scott, observed,

> The image of the Public Schools of the District of Columbia is poor. This negative image has been created by the continuing downward trend in reading and other academic skills, the high dropout rate and the presence of crime, violence and drugs in the schools.

No further study is needed to prove that the public schools the District of Columbia are not doing as well as they should. d yet no remedies have been developed for the basic defects - st evident—and painful—to students, parents, and taxpayers: dated and inefficient methods of instruction and teacher train-, irrelevant curriculum, inadequate and inappropriate books l materials.

These defects are the result of a deeper, more pervasive oblem which must be explored: the inability of the D.C. school tem to respond to the need for change and improvement, to e our children the educational services they require. The two ic wings of the school system, the administrative and the ructional, behave as though they do not communicate with, care about, each other.

eaucratic Confusion

The average citizen—and even the Board of Education mber—who tries to learn how administrative and instructional isions are made, is confronted with a puzzle almost impossible olve.

Divided and constantly changing authority makes responsibil-y for decisions impossible to locate.

olicy decisions get lost in the bureaucratic maze of paperwork, bfuscating procedures, and constant buck-passing.

Dec. ons made by teachers about curriculum and teaching aterials are undercut by administrative decisions higher up.

eliveries of materials and services to the school and class-om are erratic or non-existent.

dministrative aides in the central office, performing general lerical duties, are more highly paid than the teachers who av direct contact with children.

- Adequate performance in a given job is not defined; promotion and tenure of personnel in specific jobs are based on factors other than job performance.

Inadequate Records

The citizen who begins to explore the financing and operation of the D.C. schools is soon confronted with a depressing fact: the school administration does not seem interested in keeping the kinds of records that are essential for any well-run enterprise. Some statistics—school-by-school reading scores, for example—have had to be forced from the administration by repeated Board of Education demands. Indices such as the number of children on the waiting list for Special Education are deceptive, for no effort is made to inform parents of all services available nor to identify all children needing such services. (The fact that tuition grants can be obtained for private schooling for handicapped children is a well-kept secret from most poor parents.) Other figures given out by the schools, including school-by-school and city-wide per pupil expenditures, are conflicting and unreliably calculated.

This lack of adequate record-keeping is not due to insufficient means. In 1969, the school system installed a computer data processing capability which could produce any desired information printouts, if the basic data were supplied and the proper buttons pushed. Unfortunately, the ability and determination to use this capability to produce all needed information seems absent.

Such unprofessional disinterest in thorough data-keeping was emphasized in a recent court decision in the long-running *Hobson* v. *Hansen* case. At one point during months of complex legal maneuvers, the school administration was asked for an analysis of scores on reading tests of children bused to less crowded schools, to show if reading scores had improved. Judge J. Skelly Wright said of the school administration, the defendants:

> On February 16, 1971, however, defendants moved the court to rescind this order on grounds that it "imposes an unduly burdensome task upon the defendants and that the order will not lead to probative evidence." The gist of the memorandum in support of defendants' motion was that no systematic records of test results had been kept, and that those bused children who had been tested had been given different brands of tests for which conversion scales are unavailable—thus rendering meaningful comparisons impossible. While the court does not charge defendants wi

Illustration 102. Excerpt from FINANCING THE D.C. PUBLIC SCHOOLS, A Budgeting and Planning Guide for the Citizen, published by the D.C. Citizens for Better Education. (109) See also illustrations 101 - 105.

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TABLE 2

Comparison of Operating Expenditures Per Pupil, Professional Staff Per 1000 Pupils, and Teacher Salary Ranges for Selected Large Cities and Washington, D.C. Suburban Systems, FY 1969

School System	Operating Expenditures Per Pupil (all funds) [a]	Professional Staff Per 1000 Pupils [b]	Teacher Salary Range [c] Beginning	Maximum
ork, N.Y.	1,031	54.5	6,750	19,900
Cty, Va.	1,008	45.6	6,400	16,000
, N.Y.	960	52.5	6,800	12,510
alphia, Pa.	941	N.A.	6,700	13,300
igton, D.C.	839	58.1*	7,000	13,440*
on Cty, Va.	N.A.[d]	55.6	6,200	13,702
mery Cty, Md.	801	50.8	6,340	13,377
ago, Cal.	801	N.A.	6,650	14,010
, Wash.	801	48.3	6,175	12,250
George's Cty, Md.	747	51.0	6,200	13,640
re, Md.	707	49.3	6,500	12,400
nd, Ohio	682	N.A.	6,250	11,000
Mass.	680	55.2	6,500	12,350

es from D.C. Public Schools, *Proposed Operating Budget for FY 1971*, August XX-6.
es from D.C. Public Schools, *Proposed Operating Budget for FY 1971*, August XX-9.
es from National Education Association, *Salary Schedules for Teachers*, search Report 1968-R13, 1968, pp. 26-107.
69 figure not available; was $810 in '67-'68.
cted figure from D.C. Public Schools, *Proposed Operating Budget for FY* al 1969, p. 23-XX-2.
report prepared by the District government in June 1970, professional staff per s shown as 63.0 for FY 1969. (Government of the District of Columbia, *Materials, Federal Payment*, p. I-4.) We have no way to tell which is the gure; this is only one of many instances in which we have found conflicting

Needs

spite of relatively high expenditures, many students are ing the education they need. For example, the Board of on has committed itself to provide early childhood educa- all children, yet it is currently serving fewer than 2,000 n estimated population of 20,000 four and five year olds. ny of the handicapped children in the District are not by the schools at all. The 5-year plan issued by the

Department of Special Education in June 1969, indicated that the school system was directly serving only 40% of the estimated number of handicapped children in the city.[10] (Many educators are convinced that the incidence of handicapped children in urban areas is significantly higher than the nationwide estimate of 6 to 10% of the school-age population on which the District's estimate is based.) Also, those classes in operation in the District are almost exclusively for younger children; little provision is made for handicapped teenagers and young adults.

In the whole area of career-vocational training, the school system's goal is "to provide all secondary students, college-bound as well as others, with employment skills and opportunities to discover their career interests. In '69-'70, senior high school enrollment was almost 19,000; vocational programs served less than 3,000."[11]

Summary of Per Pupil Expenditure Problems

It is possible, and even probable, that some of the District's current resources are being spent inefficiently. A thorough management study of the school system is essential to identify weaknesses. (See Part V, p. 55.) Nevertheless, cost comparisons with other large urban systems indicate that Washington's relatively high per pupil expenditure figure is deceptive. When unusually high expenses for state plus city services, professional staff, maintenance costs, and fixed charges are taken into account, the District is actually receiving relatively less funds to handle its severe educational problems than most similar urban systems. The figure is even more deceptive when used in comparison with suburban school systems where wages, services, and land are cheaper and the educational problems less severe. **To justify the school system's requests for funds, administrators must produce a fully-documented per pupil figure which realistically compares to figures for other school systems**

SCHOOL CONSTRUCTION

In Part V on page 51, we discuss some limitations on funds borrowed from the U.S. Treasury, and how this affects the construction of D.C. schools. Other factors peculiar to the District of Columbia contribute to long and costly construction delays.

Congressional Review

The city is required to submit construction plans, down to

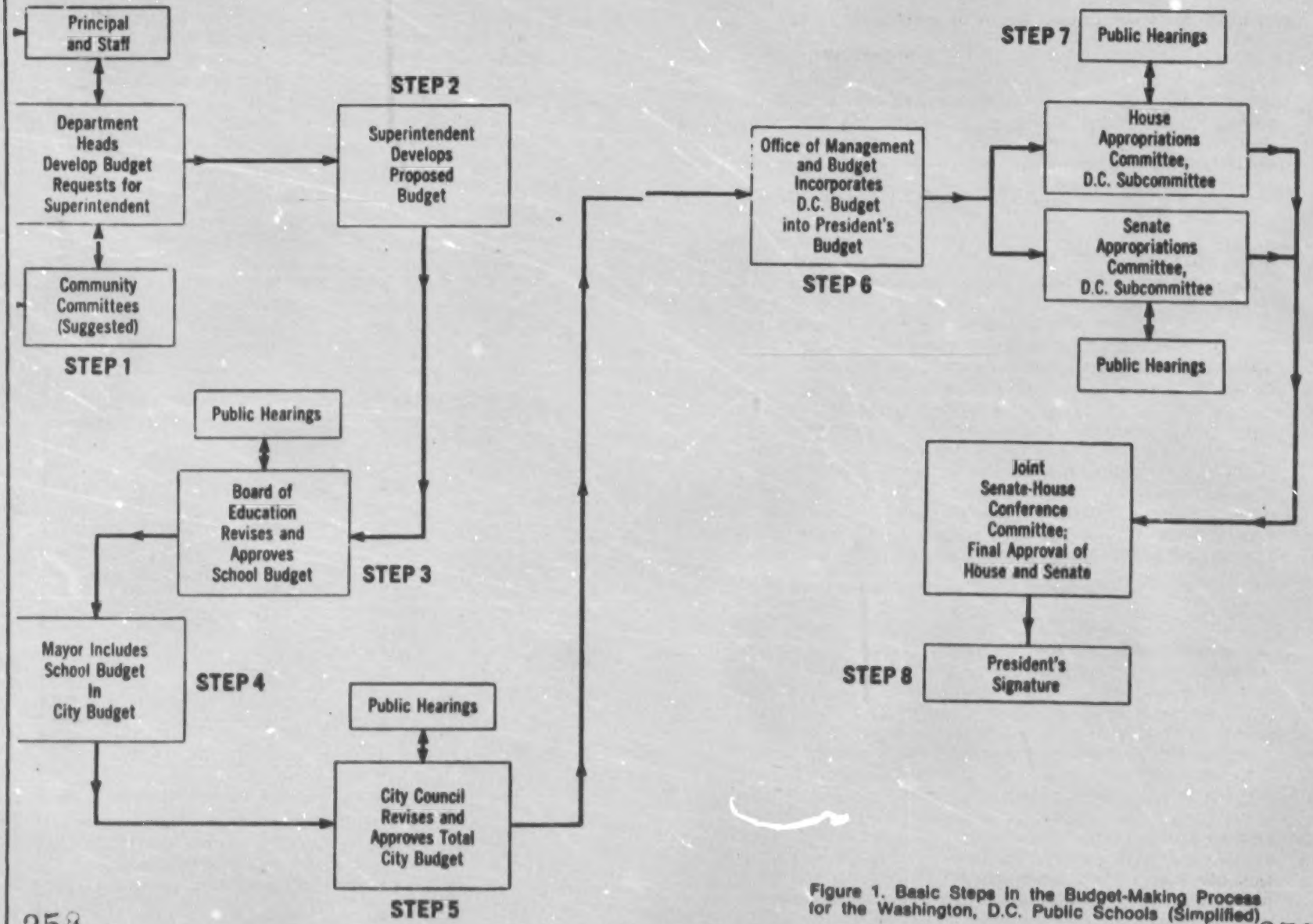

Principal and Staff
Department Heads Develop Budget Requests for Superintendent
Community Committees (Suggested)
STEP 1
STEP 2
Superintendent Develops Proposed Budget
Public Hearings
Board of Education Revises and Approves School Budget
STEP 3
Mayor Includes School Budget in City Budget
STEP 4
Public Hearings
City Council Revises and Approves Total City Budget
STEP 5
Office of Management and Budget Incorporates D.C. Budget into President's Budget
STEP 6
STEP 7
Public Hearings
House Appropriations Committee, D.C. Subcommittee
Senate Appropriations Committee, D.C. Subcommittee
Public Hearings
Joint Senate-House Conference Committee; Final Approval of House and Senate
STEP 8
President's Signature

Figure 1. Basic Steps in the Budget-Making Process for the Washington, D.C. Public Schools (Simplified)

Illustration 103. Excerpts from a citizen Guide to Washington, D.C. Public Schools budget (109)

ing

Until August, 1970, the search for a new school superintendent monopolized the attention of the Board of Education, ing the Acting Superintendent in a caretaker position. Schools departments had difficulty in preparing budget requests in the nce of clear policy directives.

mmunity Involvement

The school system's most recent experience with involving community in budget preparation was an unhappy one. In uary 1970, at the beginning of preparations for the FY 1971 get, the school administration announced that the community ld be invited to participate in the budget-making process.

Planning committees were established for each city school, posed of the principal, teachers appointed by the teachers n, and parents appointed by the Board of Education member a that ward. The committees were asked to prepare the budget each school, but without necessary information on which to eed. They did not know how much was currently being spent heir school, and so had no indication of what could be spent following year. They had no cost figures except for the salary dule.

In effect, the community planning committees were asked to as budget experts, which they were not, rather than commu- experts, which they were. They developed plans for hundreds good programs, with vague or non-existent cost figures. The results were high expectations doomed to disappointment, for (if any) of the programs were implemented. One of the few eficial results was an interchange of opinion between parents school staff on specific school needs. The use of local school get committees was not repeated during preparation of the 1972 budget.

EPS IN THE PROCESS

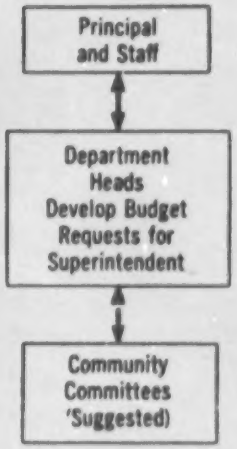
The basic steps in budget-making are illustrated in Figure 1; ows indicate the flow of information. The description of the cess of school budget preparation on the following pages is a nbination of existing and suggested elements; suggestions are bold-face type. The description includes:

- timing of specific steps, based on experience of recent years;
- plans to involve the community in development of the budget, as suggested in statements and actions by the school administration;
- further suggestions which we believe are necessary for true community participation.

To illustrate this process, steps are outlined for development of the FY 1973 budget (July 1, 1972-June 30, 1973). For the sake of clarity and brevity we have over-simplified procedures at many points. Our aim is to describe a very complicated process in as much detail as is necessary, so citizens may know how they can help effectively.

We are using the 1973 time schedule as an illustration, although circumstances have made those deadlines impossible to meet. The schools are in fact struggling with three budgets at one time: finishing out FY 1971 which ends on June 30, defending the 1972 requests before Congress, and preparing the 1973 budget.

Step 1. Development of Departmental Requests for the Superintendent



January 1971. The school administration calls for budget requests from the heads of each department (Elementary, Secondary, Vocational, Summer School and Continuing Education and Urban Service Corps, and Model School Division).

The principal and staff at each school analyze the activities and needs at their school, translating these into money terms. **The principal and staff should include the community committee in these early deliberations.** (See p. 26.) The individual school requests are sent to the school administration. The Superintendent, through whatever administrative process he chooses, reviews these requests in the light of city-wide school goals and expected resources. He prepares a proposed budget reflecting his priorities for allocation of funds to existing and new programs. **A summary of this budget should be prepared outlining the Superintendent's priority programs and their costs, as well as other possible programs and costs; this summary should be widely available throughout the community.**

Illustration 104. Excerpts from FINANCING THE D.C. PUBLIC SCHOOLS, published by the D.C. Citizens for Better Education. See also illustrations 101-105.

n Participation

Ve suggest that community committees be established for school to consult with the school staff and to review the ary of the Superintendent's proposed budget. These citizens l be elected by the community, perhaps through the school's organization, rather than being appointed by the Board ucation member representing that ward. (The most impor- :ason for election rather than appointment by Board mem- s the need for wider contact with the community. Board ers would naturally appoint citizens with whom they are y in communication; an election would give new voices a : to be heard.) At senior and vocational high schools, stu- selected by the student government should participate on :ommittee.

The primary function of the community committee should review the summary of the Superintendent's proposed budget ns of the specific conditions, resources, and needs of their school. They should compare his high priority programs other possible programs, taking note of the estimated costs h. Needs may be identified for which programs have not proposed; the committee might suggest priorities for the opment of programs to meet those needs.

This plan would allow the community committees to serve l function so necessary in a large city school system, pro- the community's response to school administration pro- With the benefit of this counsel, the Superintendent can the proposed budget to give the Board of Education a ient more accurately reflecting administration and commu- riorities.

olved Problems

For FY 1972, the school administration prepared a docu- called "Highlights" of the proposed budget. The "High- " included a brief discussion of goals and budget requests. document illustrates some of the major inadequacies of the t process. In expectation of inadequate funds to meet the ed costs of current staffing and programs, the document ed certain areas where cuts could be made by so-called ections of funds."

One recommendation was a 25% cut in contractual services, no indication of what those services are, other than the gen- phrase "use of consultants and contracts mainly in program op.nent." Contractual servi.es ar not a program in them-

selves; they provide services of many kinds. Some involve direct instruction for children (the George Washington University Workshop for Careers in the Arts, and the School Without Walls). Plans for the new Career Development program include contracts with community organizations and businesses in providing on-the-job experiences. On the basis of the "Highlights" document, Board members and citizens had no way of knowing what programs would be affected, or even eliminated, by the recommended 25% cut.

The major recommendation for redirection in FY 1972 was a cut in the number of elementary school teachers. No alternative means were presented for consideration, such as reduced or reorganized administrative staff, elimination of low-priority instructional programs, or reorganization of teaching staffs or classroom patterns. There had been no over-all review of current spending or base budget programs. Administrative divisions, such as Elementary, Secondary, and City-wide Instruction (or subject-area supervision) were listed as "programs"; no instructional program costs were given which would allow those programs to be ranked, and funded, in order of priority.

The school administration of Montgomery County, Md., prepares a pamphlet, *Choices for Our Children*, which gives somewhat more detailed information on sources of expected revenues, expected costs of maintaining a high-quality teaching staff, and a variety of proposed improvements with a specific price-tag for each. The interested citizen is given enough information to be an effective participant in the "Town Meetings" and public hearings which are held throughout the county during the budget preparation process.

In addition to the Superintendent's priority programs and alternatives, the proposed summary budget for the District schools should include specific information about proposed expenditures on an itemized school-by-school basis. This is the only way for citizens to determine the impact on their own schools of over-all school policy decisions. For example, if a new assistant principal for administration will be added for larger schools, exactly which schools will get one? What access will each school have to the services of reading specialists or crisis resource teachers? The Board of Education, as well as other interested people, must have this information to respond to school administration proposals.

Illustration 105. Excerpt from Financing the D.C. Public Schools, published by the D.C. Citizens for Better Education. See also illustrations 101 - 105.
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PART VII RESOURCES

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"How can I learn about the school budget?"

"What can we do to have some say in the way the money is spent?"

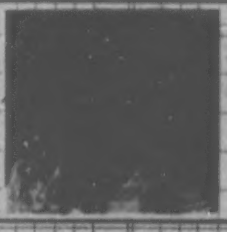
"Why are they raising our school taxes -- again?"

"When is the right time to raise questions about the budget?"

This easy-to-read handbook is designed to help concerned citizens from Pennsylvania to California and Massachusetts to Texas understand the school budget and the budget-making process. It encourages citizens to participate in that process -- persistently, constructively and with determination. It reminds us that one need not have a math or accounting background although patience and a willingness to ask questions helps.

Education officials at all levels – national, state and local – as well as many citizens themselves -- agree that citizens should be involved in the determination of public school district's educational plan and that citizens should, therefore, be as involved in the budget priorities. All agree that the school district budget is the ultimate expression of a school district's educational plan and that citizens should, therefore, be as involved in the budget process as in other school issues.

In most communities, however, residents have not yet become constructively involved in the school budget process. Citizens want to know far more than simply how much more in school taxes they will have to pay next year. There are very few effective efforts across the nation to help citizens understand school budgeting. This handbook illustrates a number of good practices that exist in communities across the nation as a result of efforts by effective citizen action and/or enlightened school officials.

THE SCHOOL BUDGET IS YOUR BUSINESS emphasizes the importance of starting early to analyze *this* year's budget, programs and priorities in order to be prepared to act effectively. Strategies for citizen action are suggested and sources for more detailed budget study are listed. We are reminded that in a democracy decisions are made by a majority. A majority of those who participate.

Rhoda E. Dersh is a citizen budget analyst and the Director of the Public School Budget Study Project. Her lectures, workshop sessions and budget analyses assist citizen groups in their efforts to understand the school budget in their own district.